

EXHIBIT E2

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
August 1, 2006 through August 31, 2006					
Smith, Susan	08/01/06	Review and comment on business rules for iTrack database.	0.4	\$ 590.00	\$ 236.00
Smith, Susan	08/01/06	Review and comment on default business rules to be implemented.	0.3	590.00	177.00
Steele, Sarah	08/02/06	Discussion with J. Kurlinski and B. Thomas (both USACM) regarding errors in database transport.	2.3	430.00	989.00
Steele, Sarah	08/02/06	Give instructions on loan servicing database to staff.	0.5	430.00	215.00
Steele, Sarah	08/02/06	Discussion with B. Thomas (USACM) regarding database errors.	1.4	430.00	602.00
Steele, Sarah	08/03/06	Research database issues, reports requirements.	0.8	430.00	344.00
Steele, Sarah	08/03/06	Discussion with S. Smith (MFIM) on database transfer.	0.6	430.00	258.00
Steele, Sarah	08/03/06	Discussion with F. Siddiqui (USACM) regarding Diversified history and Brookmer investor.	1.4	430.00	602.00
Steele, Sarah	08/04/06	Analyze and meet with IT department to discuss transition of database and required reports.	2.2	430.00	946.00
Steele, Sarah	08/05/06	Assist L. Weese (USACM) in construction of balance sheets for reconstructed records of Commercial Mortgage, Diversified Trust Deed Fund and First Trust Deed Fund.	0.7	430.00	301.00
Smith, Susan	08/07/06	Analyze business rules and data necessary for loan servicing system.	1.9	590.00	1,121.00
Smith, Susan	08/07/06	Meet with F. Siddiqui, L. Weese (both USACM) regarding programming of iTrack loan servicing system.	0.7	590.00	413.00
Smith, Susan	08/07/06	Review reports on borrower data for use as check point for iTrack.	1.1	590.00	649.00
Steele, Sarah	08/07/06	Research errors for database import.	2.2	430.00	946.00
Steele, Sarah	08/07/06	Participate in meeting with L. Weese, F. Siddiqui, and B. Thomas (all USACM) to discuss database transfer.	1.9	430.00	817.00
Steele, Sarah	08/08/06	Reconcile database issues.	1.4	430.00	602.00
Steele, Sarah	08/09/06	Discuss issues regarding the database import into iTrack.	1.4	430.00	602.00
Steele, Sarah	08/09/06	Resolve issues for Preserve and Bay Pompano with L. Weese and B. Thomas (both USACM).	0.6	430.00	258.00
Steele, Sarah	08/10/06	Review percentage ownership for loan.	1.5	430.00	645.00
Steele, Sarah	08/10/06	Discussion with B. Thomas and L. Weese (both USACM), regarding calc. needed to produce reports out of iTrack.	1.4	430.00	602.00
Smith, Susan	08/11/06	Prepare workplan for regular reporting, and transfer of database to iTracks.	0.5	590.00	295.00
Smith, Susan	08/14/06	Review issues with iTrack database import.	0.6	590.00	354.00
Smith, Susan	08/14/06	Meet with L. Weese (USACM) regarding restructuring entries in financial statements.	1.2	590.00	708.00
Steele, Sarah	08/14/06	Review assignment issue.	0.9	430.00	387.00
Steele, Sarah	08/14/06	Review with A. Siddiqui and B. Thomas (both USACM) regarding assignment issue.	1.8	430.00	774.00
Steele, Sarah	08/14/06	Participate in meeting, regarding upcoming reports and necessary workflows going forward.	0.9	430.00	387.00
Steele, Sarah	08/14/06	Research payment received in database.	0.8	430.00	344.00
Smith, Susan	08/15/06	Meet with M. Olson and F. Siddiqui (both USACM) on database transition.	0.5	590.00	295.00
Steele, Sarah	08/15/06	Participate in meeting with M. Olsen and F. Siddiqui (both USACM) regarding database updates, timing of payments.	0.7	430.00	301.00
Steele, Sarah	08/15/06	Participate in meeting with F. Siddiqui and B. Thomas (both USACM) regarding issues with the database.	0.4	430.00	172.00
Steele, Sarah	08/16/06	Analyze database issues.	0.6	430.00	258.00
Steele, Sarah	08/16/06	Participate in meeting with B. Thomas (USACM) regarding revisions to be made.	1.2	430.00	516.00
Steele, Sarah	08/16/06	Work with B. Thomas (USACM) to input database.	1.4	430.00	602.00
Steele, Sarah	08/16/06	Participate in meeting with B. Thomas (USACM) regarding update on database import.	1.1	430.00	473.00
Steele, Sarah	08/16/06	Research with L. Weese (USACM) regarding investor request and plan of action for cutting checks.	1.6	430.00	688.00
Smith, Susan	08/17/06	Analyze data files for transfer to database. Analyze issues with calculations.	2.1	590.00	1,239.00
Smith, Susan	08/17/06	Analyze and research issues with distribution of June checks.	2.5	590.00	1,475.00
Steele, Sarah	08/17/06	Participate in meeting with F. Siddiqui and B. Thomas (both USACM) regarding database issues.	1.4	430.00	602.00
Steele, Sarah	08/17/06	Review with K. Filip (MFIM) and L. Weese (USACM) regarding investor payments and payments that can't be made.	0.6	430.00	258.00
Steele, Sarah	08/17/06	Plan with S. Smith and J. Atkinson (both MFIM) regarding formulas for holdbacks.	0.7	430.00	301.00
Steele, Sarah	08/17/06	Discussion with L. Weese (USACM) regarding balance sheets for USACM.	0.6	430.00	258.00

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Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	08/17/06	Review with L. Weese (USACM) and S. Smith (MFIM) regarding alternatives to complete June 30 payout.	1.4	430.00	602.00
Steele, Sarah	08/18/06	Coordinate information production for Committees advisors.	0.4	430.00	172.00
Steele, Sarah	08/18/06	Meet with L. Weese (USACM) regarding database update.	2.2	430.00	946.00
Steele, Sarah	08/18/06	Participate in call with L. Weese (USACM) regarding Trust balance.	0.6	430.00	258.00
Steele, Sarah	08/18/06	Calculate holdback, regarding payments excluded.	3.2	430.00	1,376.00
Steele, Sarah	08/18/06	Determine calculation for 2% holdback.	1.6	430.00	688.00
Steele, Sarah	08/21/06	Participate in meeting with L. Weese (USACM) regarding formulas for database.	0.8	430.00	344.00
Steele, Sarah	08/21/06	Discuss with L. Weese (USACM) regarding back-up plan for investor checks.	1.6	430.00	688.00
Steele, Sarah	08/21/06	Review database questions, regarding formula.	1.1	430.00	473.00
Smith, Susan	08/22/06	Analyze and comment on database transition issues.	2.3	590.00	1,357.00
Steele, Sarah	08/22/06	Discuss with F. Siddiqui (USACM) regarding database progress.	1.8	430.00	774.00
Smith, Susan	08/23/06	Analyze and comment on database transition issues.	2.4	590.00	1,416.00
Smith, Susan	08/23/06	Analyze and comment on database transition issues.	3.2	590.00	1,888.00
Steele, Sarah	08/23/06	Review Track database reports.	2.6	430.00	1,118.00
Steele, Sarah	08/23/06	Participate in meeting with F. Siddiqui (USACM) regarding investor payments.	2.9	430.00	1,247.00
Steele, Sarah	08/23/06	Prepare holdback files for distribution.	2.5	430.00	1,075.00
Steele, Sarah	08/23/06	Review data import.	3.2	430.00	1,376.00
Steele, Sarah	08/23/06	Reconcile borrower interest numbers in iTrack to database.	2.5	430.00	1,075.00
Steele, Sarah	08/23/06	Review database differences.	3.2	430.00	1,376.00
Smith, Susan	08/24/06	Analyze issues with Hall Financial assignments.	1.1	590.00	649.00
Smith, Susan	08/24/06	Calculate service fee check points for matching with database.	1.2	590.00	708.00
Smith, Susan	08/24/06	Analyze files comparing MFIM database to iTrack database.	3.2	590.00	1,888.00
Smith, Susan	08/24/06	Analyze borrower interest calculations between MFIM database and iTrack database.	2.6	590.00	1,534.00
Smith, Susan	08/24/06	Analyze investor files and interest allocations between MFIM database and iTrack database.	2.2	590.00	1,298.00
Steele, Sarah	08/24/06	Review loan balance differences with L. Weese (USACM).	2.2	430.00	946.00
Steele, Sarah	08/24/06	Prepare files for comparison database.	1.9	430.00	817.00
Steele, Sarah	08/24/06	Review order to distribute funds.	0.9	430.00	387.00
Steele, Sarah	08/24/06	Analyze potential balance sheet information.	1.8	430.00	774.00
Steele, Sarah	08/24/06	Review various reports generated from iTrack for accuracy: borrower interest, investor interest, service fees.	3.6	430.00	1,548.00
Smith, Susan	08/25/06	Analyze files comparing MFIM database files with iTrack database.	1.4	590.00	826.00
Smith, Susan	08/25/06	Analyze service fee adjustments.	3.2	590.00	1,888.00
Smith, Susan	08/25/06	Prepare schedule of correct service fees and corrections necessary to database.	3.3	590.00	1,947.00
Smith, Susan	08/25/06	Analyze files comparing MFIM database files with updated iTrack database.	2.7	590.00	1,593.00
Smith, Susan	08/25/06	Prepare edits and corrections to iTrack database.	3.1	590.00	1,829.00
Smith, Susan	08/25/06	Analyze files of borrower interest paid for application of credits.	1.2	590.00	708.00
Smith, Susan	08/25/06	Analyze files of service fee adjustments to investors.	1.7	590.00	1,003.00
Steele, Sarah	08/25/06	Review reports from iTrack for accuracy.	2.9	430.00	1,247.00
Steele, Sarah	08/25/06	Review service fees.	3.3	430.00	1,419.00
Steele, Sarah	08/25/06	Review amounts of principal to be paid.	3.1	430.00	1,333.00
Steele, Sarah	08/25/06	Review amounts of interest to be paid in iTrack.	3.9	430.00	1,677.00
Steele, Sarah	08/25/06	Participate in meeting with F. Siddiqui (USACM) to revise iTrack reports.	2.4	430.00	1,032.00
Steele, Sarah	08/25/06	Review reports from iTrack for accuracy.	2.6	430.00	1,118.00
Steele, Sarah	08/25/06	Incorporate holdbacks into file for distribution.	2.7	430.00	1,161.00
Smith, Susan	08/26/06	Analyze files comparing MFIM database files with updated iTrack database.	2.1	590.00	1,239.00
Smith, Susan	08/26/06	Analyze files of principal held, not in account and to be remitted.	1.3	590.00	767.00
Smith, Susan	08/26/06	Analyze service fee adjustments for loans with discrepancies.	1.9	590.00	1,121.00
Smith, Susan	08/26/06	Supervise statement and check distribution.	3.3	590.00	1,947.00
Steele, Sarah	08/29/06	Outline with S. Smith (MFIM) plan to provide service fee amounts.	0.9	430.00	387.00
Wooley, Erin	08/29/06	Prepare mail merge document for investors with negative balances.	1.4	330.00	462.00
Steele, Sarah	08/30/06	Participate in meeting to discuss July rollforward and service fee diff. % amounts.	1.4	430.00	602.00
McClellan, Christian	08/31/06	Prepare checks for distribution.	1.5	190.00	285.00
Total Loan and Financial Accounting Systems			158.3		\$ 76,401.00

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Loan and Financial Accounting Systems
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
September 1, 2006 through September 30, 2006					
Smith, Susan	09/01/06	Review and approve database for tracking claims, check scheduled data.	0.3	\$ 590.00	\$ 177.00
Smith, Susan	09/05/06	Analyze issues with Hall Financial assignments of direct loans and correspond with S. Strong (RQN) about proper response, NMLD issues, and status for check disbursements.	0.3	590.00	177.00
Steele, Sarah	09/05/06	Meet with L. Weese (USACM) regarding holdback and July update to iTrack.	0.2	430.00	86.00
Steele, Sarah	09/05/06	Prepare interest numbers for F. Siddiqui (USACM).	1.1	430.00	473.00
Steele, Sarah	09/05/06	Review with L. Weese (USACM) the iTrack information being produced.	0.4	430.00	172.00
Steele, Sarah	09/05/06	Provide guidance on reports to generate and compare for iTrack run.	1.3	430.00	559.00
Steele, Sarah	09/05/06	Review iTrack investor balances.	0.9	430.00	387.00
Smith, Susan	09/06/06	Review claims analysis spreadsheet, and send to C. Hurst (RQN).	0.2	590.00	118.00
Steele, Sarah	09/06/06	Review reports from iTrack for accuracy.	1.1	430.00	473.00
Steele, Sarah	09/06/06	Review with L. Weese (USACM) the reports produced from iTrack.	0.6	430.00	258.00
Steele, Sarah	09/06/06	Meet with L. Weese and F. Siddiqui (both MFIM) regarding updates to be made to iTrack.	0.7	430.00	301.00
Steele, Sarah	09/06/06	Review iTrack balances for Amesbury.	1.1	430.00	473.00
Smith, Susan	09/07/06	Analyze and plan workstreams with team for corrections to database and transition of transactional data to iTrack.	1.4	590.00	826.00
Steele, Sarah	09/07/06	Review investor statement balances from iTrack with C. W. Tan (MFIM).	2.1	430.00	903.00
Steele, Sarah	09/07/06	Review database and interest data.	0.4	430.00	172.00
Steele, Sarah	09/07/06	Participate in conference call with L. Weese, F. Siddiqui, B. Thomas (all USACM) regarding database and service fee adjustments along with percentage ownership calculations.	1.2	430.00	516.00
Steele, Sarah	09/07/06	Meet with F. Siddiqui and L. Weese (both USACM) regarding calculation and reprocess of iTrack.	2.1	430.00	903.00
Steele, Sarah	09/07/06	Outline with F. Siddiqui (USACM) regarding the investor changes that need to be made in iTrack.	2.2	430.00	946.00
Smith, Susan	09/08/06	Prepare workplan and scheduling.	0.7	590.00	413.00
Smith, Susan	09/08/06	Review issues with programming iTracks with F. Siddiqui (USACM) and S. Steele (MFIM).	0.3	590.00	177.00
Steele, Sarah	09/08/06	Review issues with programming iTracks with F. Siddiqui (USACM) and S. Smith (MFIM).	0.3	430.00	129.00
Steele, Sarah	09/08/06	Review with L. Weese (USACM) regarding projected timeline for completion of iTrack update.	1.8	430.00	774.00
Atkinson, James	09/11/06	Participate in meeting with R. Hilson (USACM) regarding programming modifications to iTracks system to accommodate distribution of funds to investors.	1.2	650.00	780.00
Cheng, Patrick	09/11/06	Begin reviewing loans with prepaid interests in order to determine cash due back to Investors' Trust Account.	2.3	560.00	1,288.00
Cheng, Patrick	09/11/06	Perform a reconciliation of the loan statements filed with the Court to loan ledger database in order to determine the appropriate balance at petition date.	1.1	560.00	616.00
Cheng, Patrick	09/11/06	Continue to reconcile loan statements filed with the Court to loan ledger database in order to determine the appropriate balance at petition date.	2.4	560.00	1,344.00
Cheng, Patrick	09/11/06	Analyze prepaid interest on loans that have closed subsequent to petition and their respective prepaid amount at the end of August 2006.	1.8	560.00	1,008.00
Cheng, Patrick	09/11/06	Continue analysis of prepaid interest on loans that have closed subsequent to petition and their respective prepaid amount at the end of August 2006.	0.9	560.00	504.00
Smith, Susan	09/11/06	Analyze statements and investor inquiries for required improvements in processing and issues with allocating borrower interest.	1.9	590.00	1,121.00
Smith, Susan	09/11/06	Analyze data reports from iTrack on investor interest accruals.	1.6	590.00	944.00
Smith, Susan	09/11/06	Meet with F. Siddiqui, L. Weese (both USACM), S. Steele (MFIM) regarding transfer of data to iTracks.	0.9	590.00	531.00
Steele, Sarah	09/11/06	Participate in meeting with F. Siddiqui, L. Weese (both USACM) S. Smith (MFIM) regarding iTrack update and projected plan to complete.	0.9	430.00	387.00
Cheng, Patrick	09/12/06	Investigate reconciling differences between updated loan ledger amount per database on Loan Summary Report on the HFA loans.	0.6	560.00	336.00

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Name	Date	Description	Hours	Rate	Fees
Cheng, Patrick	09/12/06	Investigate reconciling differences between updated loan ledger amount per database on Loan Summary Report on the HFA loans.	0.7	560.00	392.00
Cheng, Patrick	09/12/06	Continue investigating reconciling differences between updated loan ledger amount per database on Loan Summary Report on the HFA loans.	1.9	560.00	1,064.00
Cheng, Patrick	09/12/06	Investigate reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Gilroy loan.	1.4	560.00	784.00
Cheng, Patrick	09/12/06	Continue investigating reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Gilroy loan.	1.1	560.00	616.00
Cheng, Patrick	09/12/06	Investigate reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Golden Statement Investments loan.	1.3	560.00	728.00
Cheng, Patrick	09/12/06	Continue investigating reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Golden Statement Investments loan.	1.6	560.00	896.00
Cheng, Patrick	09/12/06	Continue investigating reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Gilroy loan.	0.4	560.00	224.00
Steele, Sarah	09/12/06	Meet with B. Thomas and S. Boardman (both USACM) regarding loan funding import and coding.	0.7	430.00	301.00
Steele, Sarah	09/12/06	Meet with L. Weese (USACM) regarding assignment issues.	1.1	430.00	473.00
Steele, Sarah	09/12/06	Meet with F. Siddiqui and L. Weese (both USACM) regarding Bundy holdbacks.	1.6	430.00	688.00
Steele, Sarah	09/12/06	Review loan fundings report from iTrack.	0.9	430.00	387.00
Cheng, Patrick	09/13/06	Investigate reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Opaque loan.	0.9	560.00	504.00
Cheng, Patrick	09/13/06	Investigate reconciling differences between updated loan ledger amount per database on Loan Summary Report on certain performing loans.	3.2	560.00	1,792.00
Cheng, Patrick	09/13/06	Continue investigating reconciling differences between updated loan ledger amount per database on Loan Summary Report on the Opaque loan.	0.9	560.00	504.00
Cheng, Patrick	09/13/06	Continue investigating reconciling differences between updated loan ledger amount per database on Loan Summary Report on certain performing loans.	2.3	560.00	1,288.00
Cheng, Patrick	09/13/06	Perform a review of the aggregate prepaid interests for closed loans.	0.7	560.00	392.00
Fillip, Kasey	09/13/06	Prepare schedule of Funding by loan.	1.8	330.00	594.00
Fillip, Kasey	09/13/06	Prepare schedule of interest received by borrower by loan.	1.2	330.00	396.00
Fillip, Kasey	09/13/06	Prepare schedule of interest payable to Investor by loan.	1.1	330.00	363.00
Fillip, Kasey	09/13/06	Prepare schedule of net principal payable by loan.	1.1	330.00	363.00
Fillip, Kasey	09/13/06	Prepare schedule of net service fee payable by loan.	1.1	330.00	363.00
Smith, Susan	09/13/06	Analyze issues in programming iTracks database with investor assignments.	1.7	590.00	1,003.00
Steele, Sarah	09/13/06	Discuss with L. Weese (USACM) regarding reports needed from iTrack and checks to be reissued and assignments.	1.6	430.00	688.00
Steele, Sarah	09/13/06	Participate in meeting with L. Weese (USACM) regarding reports for iTrack.	1.5	430.00	645.00
Steele, Sarah	09/13/06	Review First Trust Deed Fund check statement to determine netting methodology.	1.2	430.00	516.00
Steele, Sarah	09/13/06	Create design for investor history report.	1.3	430.00	559.00
Tan, Ching Wei	09/13/06	Analyze impact of interest allocation in relation to interest paid through dates on the Hasley Canyon, Placer Vineyard and Opaque loans.	2.3	490.00	1,127.00
Cheng, Patrick	09/14/06	Perform a review of the service fee accrued and collected on the closed loans.	1.8	560.00	1,008.00
Cheng, Patrick	09/14/06	Perform an analysis of the service fee collected for the individual performing loan to aggregate interest received.	0.7	560.00	392.00
Cheng, Patrick	09/14/06	Continue analyzing service fee collected for the individual performing loan to aggregate interest received.	2.8	560.00	1,568.00
Cheng, Patrick	09/14/06	Analyze and confirm principal repayments on performing loans through August 2006.	1.6	560.00	896.00
Cheng, Patrick	09/14/06	Continue analysis of principal repayments on performing loans through August 2006 in order to determine appropriate amount of prepaid interest.	2.7	560.00	1,512.00
Fillip, Kasey	09/14/06	Prepare summary of unremitted principal filed with Schedule F-1 for reconciliation.	2.1	330.00	693.00
Smith, Susan	09/14/06	Meet with L. Weese (USACM) regarding accounting issues.	0.3	590.00	177.00
Smith, Susan	09/14/06	Meet with F. Siddiqui (USACM) regarding iTrack database issues.	0.3	590.00	177.00

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Name	Date	Description	Hours	Rate	Fees
Smith, Susan	09/14/06	Analyze netting formulas and logic to spread by loan by investor.	0.9	590.00	531.00
Smith, Susan	09/14/06	Review formulas and logic with L. Weese (USACM).	1.2	590.00	708.00
Steele, Sarah	09/14/06	Verify loan funding and investor funding import and communicate issues to programmers.	1.2	430.00	516.00
Steele, Sarah	09/14/06	Meet with S. Boardman and B. Thomas (both USACM) regarding assignment transactions.	1.5	430.00	645.00
Steele, Sarah	09/14/06	Meet with F. Siddiqui, B. Thomas (both USACM) regarding database conversion and investor statements.	1.3	430.00	559.00
Steele, Sarah	09/14/06	Design investor statement for history report.	1.2	430.00	516.00
Cheng, Patrick	09/15/06	Perform a quality control review of the prepaid interest analysis and reconcile to the Loan Summary Report.	2.1	560.00	1,176.00
Cheng, Patrick	09/15/06	Perform a review of the recalculated Loan Summary based on the most recent draft of prepaid interest.	1.3	560.00	728.00
Cheng, Patrick	09/15/06	Continue reviewing of the prepaid interest analysis and reconcile to the Loan Summary Report.	0.8	560.00	448.00
Cheng, Patrick	09/15/06	Perform a reconciliation of differences between the updated prepaid interest schedule and loan schedule filed with the Court.	1.1	560.00	616.00
Fillip, Kasey	09/15/06	Prepare schedule of interest accruals and receipts to determine interest paid through date.	1.1	330.00	363.00
Fillip, Kasey	09/15/06	Prepare schedule of interest and principal balances in collection account.	1.1	330.00	363.00
Steele, Sarah	09/15/06	Review investor statements.	1.1	430.00	473.00
Atkinson, James	09/18/06	Review loan accounting and iTracks program development.	0.3	650.00	195.00
Fillip, Kasey	09/18/06	Prepare borrower audit detail of interest receivable aging schedule as of 4/30/06.	2.1	330.00	693.00
Fillip, Kasey	09/18/06	Prepare borrower audit detail of note receivable aging schedule as of 4/30/06.	2.1	330.00	693.00
Fillip, Kasey	09/18/06	Prepare borrower audit detail of interest receivable aging schedule as of 6/30/06.	2.1	330.00	693.00
Smith, Susan	09/18/06	Analyze status of programming and database clean-up issues and provide guidance on issues.	2.1	590.00	1,239.00
Steele, Sarah	09/18/06	Meet with L. Weese (USACM) regarding reports to be generated from iTrack.	0.8	430.00	344.00
Steele, Sarah	09/18/06	Analyze netting reports in order to program iTrack correctly.	1.2	430.00	516.00
Steele, Sarah	09/18/06	Review with L. Weese (USACM) the design of the audit reports for iTrack.	0.8	430.00	344.00
Steele, Sarah	09/18/06	Meet with B. Thomas and S. Boardman (both USACM) regarding service fee rate programming.	1.1	430.00	473.00
Fillip, Kasey	09/19/06	Prepare interest receivable summary calculating the interest paid through date as of May for each loan.	3.2	330.00	1,056.00
Fillip, Kasey	09/19/06	Prepare interest receivable summary calculating the interest paid through date as of April for each loan.	3.4	330.00	1,122.00
Fillip, Kasey	09/19/06	Prepare interest receivable summary calculating the interest paid through date as of June for each loan.	3.2	330.00	1,056.00
Fillip, Kasey	09/19/06	Prepare reconciliation of assignments post the interest paid through date.	2.3	330.00	759.00
Smith, Susan	09/19/06	Analyze data for paid through dates for changes in service fees.	1.7	590.00	1,003.00
Smith, Susan	09/19/06	Analyze data for correcting service fee calculations based on paid through dates.	1.6	590.00	944.00
Steele, Sarah	09/19/06	Provide guidance on audit reports.	1.1	430.00	473.00
Steele, Sarah	09/19/06	Review investor analyses for interest allocation.	1.2	430.00	516.00
Steele, Sarah	09/19/06	Review unremitted principal amounts.	0.7	430.00	301.00
Steele, Sarah	09/19/06	Revise proposed investor statement template.	0.7	430.00	301.00
Steele, Sarah	09/19/06	Participate in meeting with IT department and accounting personnel regarding netting issues.	1.8	430.00	774.00
Steele, Sarah	09/19/06	Analysis of paid through dates for implementation into iTrack.	1.6	430.00	688.00
Steele, Sarah	09/19/06	Prepare and review loan paid through dates.	1.3	430.00	559.00
Fillip, Kasey	09/20/06	Prepare borrower note receivable information for reconciliation to iTrack.	1.5	330.00	495.00
Fillip, Kasey	09/20/06	Prepare borrower service fee information for reconciliation to iTrack.	1.6	330.00	528.00
Fillip, Kasey	09/20/06	Prepare borrower interest receivable information for reconciliation to iTrack.	1.6	330.00	528.00
Fillip, Kasey	09/20/06	Reconcile assignment for Brookmere for iTrack.	0.9	330.00	297.00
Fillip, Kasey	09/20/06	Reconcile assignment for Oak Shores for iTrack.	1.0	330.00	330.00
Fillip, Kasey	09/20/06	Prepare reconciliation of assignments from iTrack and MFIM database.	2.6	330.00	858.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	09/20/06	Edit the design of the Investor History statement.	0.7	590.00	413.00
Smith, Susan	09/20/06	Analyze information to be provided to iTrack database.	0.9	590.00	531.00
Steele, Sarah	09/20/06	Review paid through dates for borrowers.	0.6	430.00	258.00
Steele, Sarah	09/20/06	Meet with B. Thomas and S. Boardman (both USACM) regarding assignment import and verification.	0.6	430.00	258.00
Steele, Sarah	09/20/06	Meet with B. Thomas and S. Boardman (both USACM) regarding assignments.	1.3	430.00	559.00
Steele, Sarah	09/20/06	Review interest paid through dates for accuracy.	0.5	430.00	215.00
Fillip, Kasey	09/21/06	Prepare reconciliation of assignments from iTrack and MFIM database.	2.7	330.00	891.00
Fillip, Kasey	09/21/06	Prepare schedule of interest accruals, interest receivables, service fee accruals for Hasley Canyon.	1.1	330.00	363.00
Fillip, Kasey	09/21/06	Prepare schedule of interest accruals, interest receivables, service fee accruals for Wasco.	1.2	330.00	396.00
Fillip, Kasey	09/21/06	Prepare schedule of interest accruals, interest receivables, service fee accruals for SVRB \$2.3M.	1.2	330.00	396.00
Fillip, Kasey	09/21/06	Prepare schedule of interest accruals, interest receivables, service fee accruals for Margarita Annex.	1.2	330.00	396.00
Fillip, Kasey	09/21/06	Prepare schedule of interest accruals, interest receivables, service fee accruals for Castaic II.	1.2	330.00	396.00
Smith, Susan	09/21/06	Analyze dates and service fee data to be provided to iTrack database.	1.3	590.00	767.00
Smith, Susan	09/21/06	Analyze data for iTrack database.	1.4	590.00	826.00
Steele, Sarah	09/21/06	Instruct staff to rollforward database for test data.	0.6	430.00	258.00
Steele, Sarah	09/21/06	Instruct staff to update 1090 loan for additional funding located.	0.7	430.00	301.00
Steele, Sarah	09/21/06	Prepare interest paid through file for iTrack update.	0.5	430.00	215.00
Steele, Sarah	09/21/06	Revise interest paid through dates for funding dates.	0.5	430.00	215.00
Steele, Sarah	09/21/06	Meet with B. Thomas and S. Boardman (both USACM) regarding assignments import.	1.3	430.00	559.00
Steele, Sarah	09/21/06	Prepare check statements for iTrack programming.	1.4	430.00	602.00
Steele, Sarah	09/21/06	Meet with F. Siddiqui (USACM) regarding audit reports to be designed in iTrack.	1.5	430.00	645.00
Steele, Sarah	09/21/06	Plan with L. Weese and B. Thomas (both USACM) for payment application.	1.1	430.00	473.00
Steele, Sarah	09/21/06	Provide guidance to B. Thomas (USACM) for updates to be made in iTrack.	1.2	430.00	516.00
Fillip, Kasey	09/22/06	Prepare updated reconciliation of assignments in iTrack.	0.5	330.00	165.00
Fillip, Kasey	09/22/06	Prepare investor interest checks for Hasley Canyon to reconcile with iTrack.	1.6	330.00	528.00
Fillip, Kasey	09/22/06	Prepare investor interest checks for Wasco to reconcile with iTrack.	1.8	330.00	594.00
Fillip, Kasey	09/22/06	Prepare investor interest checks for Castaic II to reconcile with iTrack.	1.6	330.00	528.00
Fillip, Kasey	09/22/06	Prepare investor interest checks for Margarita Annex to reconcile with iTrack.	1.7	330.00	561.00
Fillip, Kasey	09/22/06	Prepare investor interest checks for SVRB \$2.3M to reconcile with iTrack.	1.9	330.00	627.00
Smith, Susan	09/22/06	Analyze service fees in MFIM database for comparison and isolation of issues with iTrack.	1.4	590.00	826.00
Smith, Susan	09/22/06	Analyze calculation of borrowers interest spread to investors.	1.8	590.00	1,062.00
Smith, Susan	09/22/06	Analyze issues with compounding interest from split months in iTracks.	2.3	590.00	1,357.00
Smith, Susan	09/22/06	Review proposed reports from iTrack for auditing data.	0.8	590.00	472.00
Steele, Sarah	09/22/06	Analyze database and assignment issues.	1.2	430.00	516.00
Steele, Sarah	09/22/06	Request and review appraisal expense information for holdbacks.	0.3	430.00	129.00
Steele, Sarah	09/22/06	Meet with F. Siddiqui, L. Weese (both USACM) regarding audit process for iTrack.	0.6	430.00	258.00
Steele, Sarah	09/22/06	Review borrower reports from iTrack.	2.1	430.00	903.00
Steele, Sarah	09/22/06	Prepare Committee report template for iTrack.	1.6	430.00	688.00
Smith, Susan	09/23/06	Analyze audit report on service fees in transactional database iTrack.	2.2	590.00	1,298.00
Smith, Susan	09/23/06	Analyze service fees in MFIM database for comparison and isolation of issues with iTrack.	1.4	590.00	826.00
Steele, Sarah	09/23/06	Review borrower reports from iTrack for accuracy.	2.1	430.00	903.00
Steele, Sarah	09/23/06	Review service fee reports from iTrack for accuracy.	0.6	430.00	258.00
Steele, Sarah	09/23/06	Review compounding loans for April 2006.	0.5	430.00	215.00
Steele, Sarah	09/23/06	Review interest paid to investors information in iTrack.	1.3	430.00	559.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	09/23/06	Meet with F. Siddiqui, B. Thomas (both USACM) to discuss changes to be made to iTrack.	0.6	430.00	258.00
Smith, Susan	09/24/06	Prepare analysis of compound interest vs. simple interest for loans with partial month compounding for adjustment to iTrack.	1.6	590.00	944.00
Smith, Susan	09/24/06	Review issues with iTrack programming with F. Siddiqui (USACM).	0.4	590.00	236.00
Smith, Susan	09/24/06	Analyze audit report on service fees in transactional database iTrack.	0.4	590.00	236.00
Steele, Sarah	09/24/06	Revise compounding amounts for April 2006 adjustments to be made in iTrack.	1.1	430.00	473.00
Steele, Sarah	09/24/06	Review borrower statements with revisions.	2.2	430.00	946.00
Steele, Sarah	09/24/06	Communicate further issues to F. Siddiqui (USACM) for compounding interest and calculation of interest accruals.	1.1	430.00	473.00
Steele, Sarah	09/24/06	Meet with F. Siddiqui, L. Weese (both USACM) regarding iTrack and compounding interest for investors.	1.1	430.00	473.00
Steele, Sarah	09/24/06	Meet with F. Siddiqui, L. Weese (both USACM) regarding outstanding issues and tasks for iTrack update.	1.3	430.00	559.00
Smith, Susan	09/25/06	Analyze issues with iTrack programming for borrower interest.	0.8	590.00	472.00
Smith, Susan	09/25/06	Analyze issues with iTrack programming for service fees with new draft of data.	0.9	590.00	531.00
Smith, Susan	09/25/06	Review issues with iTrack programming on compounding interest for investors.	0.6	590.00	354.00
Steele, Sarah	09/25/06	Review Investor Audit Report from iTrack.	2.9	430.00	1,247.00
Steele, Sarah	09/25/06	Review Service Fee Report from iTrack.	1.1	430.00	473.00
Steele, Sarah	09/25/06	Review Borrower Audit Report from iTrack.	1.3	430.00	559.00
Steele, Sarah	09/25/06	Review compounding on 10-90 loan.	1.1	430.00	473.00
Steele, Sarah	09/25/06	Review compounding interest adjustments for iTrack.	1.2	430.00	516.00
Steele, Sarah	09/25/06	Review Bay Pompano and Preserve paydown return information in iTrack.	0.8	430.00	344.00
Steele, Sarah	09/25/06	Request and review appraisal expense information for holdbacks.	0.2	430.00	86.00
Smith, Susan	09/26/06	Analyze service fees calculated in iTrack.	1.2	590.00	708.00
Smith, Susan	09/26/06	Analyze service fees for Beaster and Fiesta Oak Valley for issues with assignments in iTrack.	0.7	590.00	413.00
Smith, Susan	09/26/06	Analyze issues with assignments dates in iTracks.	0.8	590.00	472.00
Smith, Susan	09/26/06	Assess situation with funding dates and research correct dates.	0.3	590.00	177.00
Smith, Susan	09/26/06	Discuss issues with iTrack programming with F. Siddiqui and L. Weese (both USACM).	0.8	590.00	472.00
Smith, Susan	09/26/06	Analyze latest round of issues with database.	0.5	590.00	295.00
Steele, Sarah	09/26/06	Review funding dates of investments vs. borrowers.	0.5	430.00	215.00
Steele, Sarah	09/26/06	Review netting report.	1.6	430.00	688.00
Steele, Sarah	09/26/06	Review updated Borrower report for iTrack.	1.5	430.00	645.00
Steele, Sarah	09/26/06	Review updated Investor report for iTrack.	2.2	430.00	946.00
Steele, Sarah	09/26/06	Review updated Service Fee report for iTrack.	0.8	430.00	344.00
Smith, Susan	09/27/06	Analyze updated investor interest report from iTrack.	1.8	590.00	1,062.00
Smith, Susan	09/27/06	Analyze updated service fee audit report.	0.9	590.00	531.00
Steele, Sarah	09/27/06	Research interpleader issues.	0.3	430.00	129.00
Steele, Sarah	09/27/06	Review updated Borrower report for iTrack.	1.4	430.00	602.00
Steele, Sarah	09/27/06	Review updated Investor report for iTrack.	1.9	430.00	817.00
Steele, Sarah	09/27/06	Review updated Service Fee report for iTrack.	0.7	430.00	301.00
Steele, Sarah	09/27/06	Communicate revisions to reports to IT department.	1.1	430.00	473.00
Steele, Sarah	09/27/06	Review write-off amounts for iTrack.	1.9	430.00	817.00
Smith, Susan	09/28/06	Review and analyze issues with assignments, compounding in mid month, diverted principal and interest splits.	1.8	590.00	1,062.00
Steele, Sarah	09/28/06	Review updated Borrower report for iTrack.	1.2	430.00	516.00
Steele, Sarah	09/28/06	Review updated Investor report for iTrack.	2.0	430.00	860.00
Steele, Sarah	09/28/06	Review updated Service Fee report for iTrack.	0.3	430.00	129.00
Steele, Sarah	09/28/06	Review changes to be made to database.	1.1	430.00	473.00
Steele, Sarah	09/28/06	Review the differences in the borrower balances.	0.6	430.00	258.00
Steele, Sarah	09/28/06	Review monthly borrower report to determine differences.	1.1	430.00	473.00
Steele, Sarah	09/28/06	Resolve issues for iTrack regarding the raw data import.	1.8	430.00	774.00
Steele, Sarah	09/28/06	Participate in meeting to determine outstanding issues for iTrack and estimated time to complete.	1.7	430.00	731.00
Fillip, Kasey	09/29/06	Reconcile database change regarding incorrect initial funding account ID.	0.6	330.00	198.00
Smith, Susan	09/29/06	Analyze service fees in MFIM database for comparison and isolation of issues with iTrack.	1.3	590.00	767.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
Loan and Financial Accounting Systems
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Name	Date	Description	Hours	Rate	Fees
Smith, Susan	09/29/06	Analyze assignment issues in iTrack.	1.4	590.00	826.00
Smith, Susan	09/29/06	Meet with L. Weese, B. Thomas, S. Boardman (all USACM) regarding completion of iTrack system.	0.8	590.00	472.00
Smith, Susan	09/29/06	Review issues and plan with L. Weese and F. Siddiqui (both USACM) for correction of issues with iTrack.	0.9	590.00	531.00
Steele, Sarah	09/29/06	Review interest paid by borrower numbers for investor report.	1.1	430.00	473.00
Steele, Sarah	09/29/06	Review Borrower Audit Report from iTrack.	0.8	430.00	344.00
Steele, Sarah	09/29/06	Resolve issues for iTrack regarding Oak Shores, Harbor Georgetown, Beastar, and Beau Rivage.	1.7	430.00	731.00
Steele, Sarah	09/29/06	Provide instruction to IT for update of BarUSA transactions.	0.8	430.00	344.00
Steele, Sarah	09/29/06	Review Preserve at Galleria issues in iTrack.	0.3	430.00	129.00
Smith, Susan	09/30/06	Compare investor audit files from new database and June database.	2.3	590.00	1,357.00
Smith, Susan	09/30/06	Review reports from current processing run.	1.9	590.00	1,121.00
Total Loan and Financial Accounting Systems			269.8		\$ 124,476.00

October 1, 2006 through October 31, 2006

Smith, Susan	10/01/06	Review issues with Borrower report.	0.5	\$ 590.00	\$ 295.00
Smith, Susan	10/01/06	Review issues with Oak Shores investor interest.	1.2	590.00	708.00
Smith, Susan	10/01/06	Review iTrack issues with L. Weese (USACM).	0.3	590.00	177.00
Smith, Susan	10/01/06	Review iTrack issues with F. Siddiqui (USACM).	0.9	590.00	531.00
Smith, Susan	10/01/06	Plan requirements to complete project.	0.7	590.00	413.00
Smith, Susan	10/01/06	Analyze issues with interest at end of March not included in data.	1.3	590.00	767.00
Smith, Susan	10/01/06	Analyze issues with order of program processing.	1.1	590.00	649.00
Smith, Susan	10/01/06	Review issues with assignments.	0.9	590.00	531.00
Smith, Susan	10/02/06	Review updated report through April, and approve for adding May/June.	1.2	590.00	708.00
Smith, Susan	10/02/06	Review payment processing with F. Siddiqui (USACM).	0.5	590.00	295.00
Smith, Susan	10/02/06	Review research on BySynergy, EPIC and Sheraton loans.	0.9	590.00	531.00
Smith, Susan	10/02/06	Review Committee Report through June and compare to report generated in July through June.	1.6	590.00	944.00
Smith, Susan	10/02/06	Review schedule of holdbacks and research.	0.5	590.00	295.00
Steele, Sarah	10/02/06	Participate in meeting with L. Weese (USACM) regarding workplan and remaining tasks to update iTrack.	2.4	430.00	1,032.00
Steele, Sarah	10/02/06	Prepare holdback and assignment / funding transaction information for July / August.	1.9	430.00	817.00
Steele, Sarah	10/02/06	Review check statement template.	2.4	430.00	1,032.00
Cadwell, Kristin	10/03/06	Locate assignment documentation and review assignment matrix.	1.6	190.00	304.00
Cadwell, Kristin	10/03/06	Verify assignments in matrix with proper documentation.	2.1	190.00	399.00
Cadwell, Kristin	10/03/06	Reconcile duplicate assignment lists into single master list.	1.9	190.00	361.00
Cadwell, Kristin	10/03/06	Verify correct names, addresses, and amounts of investors involved in assignments.	0.9	190.00	171.00
Smith, Susan	10/03/06	Analyze June investor interest report.	1.2	590.00	708.00
Smith, Susan	10/03/06	Analyze issues with DAC and assignment, netting and holdbacks.	1.1	590.00	649.00
Smith, Susan	10/03/06	Analyze June investor principal report.	1.4	590.00	826.00
Smith, Susan	10/03/06	Compare reports from prior June statements to current reports on June numbers.	1.3	590.00	767.00
Smith, Susan	10/03/06	Review issues on June reports with L. Weese, F. Siddiqui (both USACM).	0.5	590.00	295.00
Steele, Sarah	10/03/06	Review Borrower audit report from iTrack.	2.0	430.00	860.00
Steele, Sarah	10/03/06	Review investor audit report from iTrack.	2.4	430.00	1,032.00
Steele, Sarah	10/03/06	Meet with L. Weese (USACM) regarding amounts to be revised for iTrack.	1.4	430.00	602.00
Steele, Sarah	10/03/06	Review service fee audit report from iTrack.	1.2	430.00	516.00
Cadwell, Kristin	10/04/06	Locate assignment documentation and review assignment matrix.	2.1	190.00	399.00
Cadwell, Kristin	10/04/06	Verify assignments in matrix with proper documentation.	1.9	190.00	361.00
Cadwell, Kristin	10/04/06	Reconcile duplicate assignment lists into single master list.	0.8	190.00	152.00
Smith, Susan	10/04/06	Review audit reports from latest update.	1.4	590.00	826.00
Smith, Susan	10/04/06	Analyze issues with Borrower audit reports on data through June.	0.6	590.00	354.00
Smith, Susan	10/04/06	Analyze issues with service fee audit report on data through June.	1.8	590.00	1,062.00
Smith, Susan	10/04/06	Analyze issues with investor principal and interest through June.	2.1	590.00	1,239.00
Smith, Susan	10/04/06	Analyze issues with June check netting.	2.3	590.00	1,357.00
Steele, Sarah	10/04/06	Participate in meeting with Stalking Horse Bidder and Laureate Capital, regarding loan servicing system.	2.1	430.00	903.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	10/04/06	Review audit reports from iTrack for July and August distribution.	2.2	430.00	946.00
Steele, Sarah	10/04/06	Participate in meeting with F. Siddiqui and S. Boardman (both USACM) regarding netting the June 30 payments.	2.4	430.00	1,032.00
Smith, Susan	10/05/06	Analyze Borrower audit report through June.	0.8	590.00	472.00
Smith, Susan	10/05/06	Analyze investor audit report through June.	1.9	590.00	1,121.00
Smith, Susan	10/05/06	Analyze investor principal audit report through June.	1.2	590.00	708.00
Smith, Susan	10/05/06	Analyze Committee reports prepared through June against report prepared in July.	2.3	590.00	1,357.00
Smith, Susan	10/05/06	Analyze service fee audit report through June.	0.9	590.00	531.00
Steele, Sarah	10/05/06	Participate in meeting with L. Weese (USACM) regarding Oak Shores and Beau Rivage.	2.7	430.00	1,161.00
Steele, Sarah	10/05/06	Participate in meeting and work with B. Thomas (USACM) regarding changes to iTrack and fixes for the Oak Shores loan.	2.7	430.00	1,161.00
Steele, Sarah	10/05/06	Participate in meeting with F. Siddiqui (USACM) regarding netting and August check amounts.	1.4	430.00	602.00
Steele, Sarah	10/05/06	Review Universal Hawaii investor payments.	1.1	430.00	473.00
Steele, Sarah	10/05/06	Review Beau Rivage investor payments.	1.4	430.00	602.00
Steele, Sarah	10/05/06	Review assignment information.	1.2	430.00	516.00
Smith, Susan	10/06/06	Prepare analysis of holdbacks for input into iTrack for July/August distribution.	1.7	590.00	1,003.00
Smith, Susan	10/06/06	Review Borrower Audit Report through August.	0.4	590.00	236.00
Smith, Susan	10/06/06	Review Investor Interest Audit Report through August.	1.1	590.00	649.00
Smith, Susan	10/06/06	Review Investor Principal Audit Report through August.	0.6	590.00	354.00
Smith, Susan	10/06/06	Review Committee Report through August.	2.3	590.00	1,357.00
Smith, Susan	10/06/06	Review issues and work schedule with L. Weese (USACM) and programmers.	0.3	590.00	177.00
Smith, Susan	10/06/06	Analyze assignment issues in current investment numbers and in days in calculations.	1.2	590.00	708.00
Steele, Sarah	10/06/06	Review Investor Statements.	1.9	430.00	817.00
Smith, Susan	10/07/06	Prepare holdback schedule by loan for August distributions.	1.4	590.00	826.00
Smith, Susan	10/07/06	Analyze pre-petition receipts schedule from FTI to determine current holdback positions.	1.8	590.00	1,062.00
Smith, Susan	10/07/06	Analyze diverted principal on Committee report.	1.3	590.00	767.00
Smith, Susan	10/07/06	Prepare schedule of interpleader assignees and current investment and payment holdbacks.	2.1	590.00	1,239.00
Smith, Susan	10/07/06	Review Hall Financial and Debt Acquisition assignments and analyze consequences of recognizing these transactions.	1.6	590.00	944.00
Steele, Sarah	10/07/06	Review Brookmere transactions.	0.9	430.00	387.00
Steele, Sarah	10/07/06	Review Committee report for specific loans and specific holdbacks to ensure correct distribution.	2.2	430.00	946.00
Smith, Susan	10/08/06	Analyze Committee report for August. Compare to June Committee report.	1.4	590.00	826.00
Smith, Susan	10/08/06	Analyze current investment, principal received and principal paid.	1.3	590.00	767.00
Smith, Susan	10/08/06	Analyze June check netting affect on potential August disbursements.	1.3	590.00	767.00
Smith, Susan	10/09/06	Review issues and corrections required with L. Weese (USACM).	0.9	590.00	531.00
Smith, Susan	10/09/06	Research issue with investor assignment which is throwing Brookmere out of balance, reconcile and determine correction.	0.6	590.00	354.00
Smith, Susan	10/09/06	Review new draft of Committee report for corrections.	1.2	590.00	708.00
Steele, Sarah	10/09/06	Review Committee report for July and August distribution.	1.9	430.00	817.00
Steele, Sarah	10/09/06	Participate in meeting with F. Siddiqui (USACM) regarding revisions to the Committee report.	0.7	430.00	301.00
Steele, Sarah	10/09/06	Review holdbacks for August distribution.	1.5	430.00	645.00
McClellan, Christian	10/10/06	Update Committee reports with MFIM anonymous coding.	3.2	190.00	608.00
Smith, Susan	10/10/06	Review proposed corrections with L. Weese (USACM).	0.6	590.00	354.00
Smith, Susan	10/10/06	Review Bay Pompano data to see if corrections worked.	0.5	590.00	295.00
Smith, Susan	10/10/06	Review and analyze updated Committee Report.	1.7	590.00	1,003.00
Smith, Susan	10/10/06	Review and analyze updated Committee Report.	1.3	590.00	767.00
Steele, Sarah	10/10/06	Review Committee Report for revisions made.	1.9	430.00	817.00
Steele, Sarah	10/10/06	Work with staff to determine correct principal balance for Bay Pompano.	1.1	430.00	473.00
Steele, Sarah	10/10/06	Resolve issues in iTrack related to holdback type and history tracking.	2.2	430.00	946.00
Steele, Sarah	10/10/06	Review revised Committee Report.	2.4	430.00	1,032.00
Steele, Sarah	10/10/06	Correspond regarding interest calculations.	0.9	430.00	387.00
Steele, Sarah	10/10/06	Review holdbacks on loans.	1.5	430.00	645.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	10/10/06	Analyze netting from June checks issued.	2.4	430.00	1,032.00
Smith, Susan	10/11/06	Discuss with IT issues with report and new investor to determine if system issue or one off issue.	0.6	590.00	354.00
Smith, Susan	10/11/06	Analyze final Committee report.	1.7	590.00	1,003.00
Smith, Susan	10/11/06	Analyze holdback report.	0.9	590.00	531.00
Smith, Susan	10/11/06	Edit payoff report.	0.8	590.00	472.00
Smith, Susan	10/11/06	Review and revise final package of Committee report and transmit.	1.3	590.00	767.00
Steele, Sarah	10/11/06	Review revised Committee Report.	3.4	430.00	1,462.00
Steele, Sarah	10/11/06	Review revisions to file and confirm amounts to be paid.	0.9	430.00	387.00
Steele, Sarah	10/11/06	Review revised Committee Report.	1.4	430.00	602.00
Steele, Sarah	10/11/06	Review holdbacks and netting file.	1.1	430.00	473.00
Smith, Susan	10/12/06	Review and edit sample investor statements, research amounts.	1.3	590.00	767.00
Smith, Susan	10/12/06	Review sample investor transaction history and provide comments on corrections needed.	0.7	590.00	413.00
Smith, Susan	10/12/06	Review L. Weese's (USACM) comments on Committee report and possible issues with holdbacks.	0.3	590.00	177.00
Steele, Sarah	10/12/06	Discuss with L. Weese (USACM) interpleader checks and settlement results.	1.5	430.00	645.00
Steele, Sarah	10/12/06	Review drafts of investor check statement and history report.	1.9	430.00	817.00
Smith, Susan	10/13/06	Discuss check statement changes with L. Weese (USACM).	0.3	590.00	177.00
Smith, Susan	10/13/06	Review issues with historical transactions statements in order to create a corrected sample.	0.2	590.00	118.00
Smith, Susan	10/13/06	Analyze sample provided by K. Fillip (MFIM) and edit.	0.7	590.00	413.00
Smith, Susan	10/13/06	Review new draft of check statements and provide comments.	0.3	590.00	177.00
Smith, Susan	10/13/06	Review transaction statements and edit file to correct entries and columns.	1.2	590.00	708.00
Smith, Susan	10/16/06	Review investor history report with L. Weese (USACM).	0.3	590.00	177.00
Steele, Sarah	10/16/06	Review Investor History Report.	1.4	430.00	602.00
Smith, Susan	10/17/06	Review and comment on Investor check statements.	0.8	590.00	472.00
Smith, Susan	10/17/06	Review Committee Audit Report.	1.2	590.00	708.00
Steele, Sarah	10/17/06	Review investor check statement.	1.2	430.00	516.00
Steele, Sarah	10/17/06	Participate in meeting with L. Weese (USACM) to discuss investor check statements and Oak Shores and Lake Helen.	1.7	430.00	731.00
Smith, Susan	10/18/06	Review and comment on Investor check statements.	0.7	590.00	413.00
Smith, Susan	10/18/06	Review and edit letter to investors.	0.6	590.00	354.00
Smith, Susan	10/18/06	Review First Trust Deed Fund holdbacks and request data from system.	0.4	590.00	236.00
Smith, Susan	10/18/06	Review and comment on investor statement holdbacks.	0.9	590.00	531.00
Steele, Sarah	10/18/06	Participate in meeting with L. Weese (USACM) to discuss assignments, check letter, statements, permanent netting and default interest.	3.4	430.00	1,462.00
Steele, Sarah	10/18/06	Participate in meeting with L. Weese (USACM) regarding DACA assignments.	0.7	430.00	301.00
Steele, Sarah	10/18/06	Compose letter to investors to include with check statement.	1.4	430.00	602.00
Smith, Susan	10/19/06	Analyze holdback issues.	0.4	590.00	236.00
Smith, Susan	10/19/06	Edit Letter to Investors to accompany statement.	0.3	590.00	177.00
Smith, Susan	10/19/06	Review new July/August check statements for holdbacks.	1.1	590.00	649.00
Steele, Sarah	10/19/06	Review holdbacks to ensure calculation.	0.9	430.00	387.00
Steele, Sarah	10/19/06	Discuss with L. Weese (USACM), regarding holdbacks and check statements and assignments.	1.4	430.00	602.00
Smith, Susan	10/20/06	Review Loan Servicing Agreement Master File for percentage holdbacks.	0.3	590.00	177.00
Smith, Susan	10/20/06	Review and comment on new version of Investor transaction report.	0.8	590.00	472.00
Smith, Susan	10/20/06	Analyze investor statements to compare to audit reports.	0.8	590.00	472.00
Smith, Susan	10/20/06	Review and comment on September Committee data.	1.2	590.00	708.00
Steele, Sarah	10/20/06	Review holdbacks on check statements.	1.5	430.00	645.00
Steele, Sarah	10/20/06	Allocate June holdbacks by type.	1.1	430.00	473.00
Steele, Sarah	10/20/06	Instruct staff on assignment journal entries.	0.7	430.00	301.00
Smith, Susan	10/23/06	Analyze audit reports for August and cash reconciliation.	2.1	590.00	1,239.00
Smith, Susan	10/23/06	Prepare workplan for IT issues.	0.8	590.00	472.00
Smith, Susan	10/24/06	Review and comment on updated loan history transaction reports.	0.9	590.00	531.00
Smith, Susan	10/24/06	Compare and analyze reports for September.	1.4	590.00	826.00
Smith, Susan	10/24/06	Meet with F. Siddiqui, L. Weese (both USACM) regarding workplan.	0.5	590.00	295.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Smith, Susan	10/24/06	Review loan history report for investor and provide corrections, comments and edits.	0.9	590.00	531.00
Steele, Sarah	10/24/06	Resolve assignment issues with B. Thomas (USACM).	1.6	430.00	688.00
Steele, Sarah	10/24/06	Participate in meeting with M. Olson and L. Weese (both USACM) to explain investor statements to M. Olson (USACM) for FAQ's.	2.4	430.00	1,032.00
Steele, Sarah	10/24/06	Participate in meeting with F. Siddiqui, L. Weese (both USACM) regarding investor reports.	1.4	430.00	602.00
Smith, Susan	10/25/06	Analyze investor history report for series of loans and provide corrections and edits.	1.1	590.00	649.00
Smith, Susan	10/25/06	Analyze September audit reports.	0.5	590.00	295.00
Steele, Sarah	10/25/06	Review Borrower / investor accruals and payments from iTrack.	1.9	430.00	817.00
Steele, Sarah	10/25/06	Review interpleader revisions.	2.2	430.00	946.00
Steele, Sarah	10/25/06	Research investor issues regarding statements.	0.9	430.00	387.00
Steele, Sarah	10/25/06	Determine effects of interpleader settlement.	1.4	430.00	602.00
Smith, Susan	10/26/06	Analyze statements for holdback issues in June and July/August distributions.	0.8	590.00	472.00
Smith, Susan	10/26/06	Analyze cash reconciliation for collection account.	1.1	590.00	649.00
Smith, Susan	10/26/06	Analyze holdback issues L. Weese and F. Siddiqui (both USACM).	0.6	590.00	354.00
Smith, Susan	10/26/06	Review schedule of holdback corrections.	0.5	590.00	295.00
Smith, Susan	10/26/06	Analyze statements for sample to explain netting to Direct Lenders Committee.	0.3	590.00	177.00
Smith, Susan	10/26/06	Participate in call with G. Garman (G&S) regarding statements.	0.3	590.00	177.00
Smith, Susan	10/26/06	Meet with B. Bullard, G. Garman, B. (both G&S) regarding statements.	0.7	590.00	413.00
Steele, Sarah	10/26/06	Review investor history reports and communicate revisions.	2.5	430.00	1,075.00
Steele, Sarah	10/26/06	Resolve issues related to interpleader settlements.	1.9	430.00	817.00
Steele, Sarah	10/26/06	Review update investor history report.	1.1	430.00	473.00
Steele, Sarah	10/26/06	Participate in meeting with L. Weese and F. Siddiqui (both USACM) regarding holdbacks for distribution.	1.5	430.00	645.00
Steele, Sarah	10/26/06	Review in order to determine holdback refunds required.	2.6	430.00	1,118.00
Smith, Susan	10/27/06	Review and comment on September Schedules and audit reports.	1.7	590.00	1,003.00
Steele, Sarah	10/27/06	Participate in meeting with L. Weese and F. Siddiqui (both USACM) regarding holdback calculations and Committee report.	1.4	430.00	602.00
Steele, Sarah	10/27/06	Prepare September holdbacks.	1.6	430.00	688.00
Smith, Susan	10/28/06	Review loan history report for investors and provide corrections, comments and edits.	1.1	590.00	649.00
Allison, Tom	10/30/06	Review current status of forensic accounting process.	1.1	650.00	715.00
Smith, Susan	10/30/06	Analyze September Committee report.	1.3	590.00	767.00
Smith, Susan	10/30/06	Review updated Loan History report and suggestions from S. Steele (MFIM) and comment on issues.	0.8	590.00	472.00
Steele, Sarah	10/30/06	Review investor history report and communicate revisions.	2.9	430.00	1,247.00
Steele, Sarah	10/30/06	Review statements for example to provide.	0.9	430.00	387.00
Steele, Sarah	10/30/06	Correspond with L. Weese (USACM) regarding assignments, Borrower statements and investor history report.	1.2	430.00	516.00
McClellan, Christian	10/31/06	Analyze discrepancies in June-Sept holdback records.	3.9	190.00	741.00
Smith, Susan	10/31/06	Review history report with L. Weese (USACM).	0.6	590.00	354.00
Smith, Susan	10/31/06	Review spreadsheet on holdbacks.	1.4	590.00	826.00
Steele, Sarah	10/31/06	Review reports for investor history.	2.3	430.00	989.00
Steele, Sarah	10/31/06	Review revised history report.	2.4	430.00	1,032.00
Steele, Sarah	10/31/06	Discuss with L. Weese (USACM) regarding outstanding iTrack issues.	2.3	430.00	989.00
Total Loan and Financial Accounting Systems				232.4	\$ 111,518.00

November 1, 2006 through November 30, 2006

Smith, Susan	11/01/06	Analyze reports, updated history and by loan audit reports.	1.3	\$ 590.00	\$ 767.00
Smith, Susan	11/01/06	Prepare Committee report for September.	2.9	590.00	1,711.00
Smith, Susan	11/01/06	Analyze assignment issues and reports.	0.9	590.00	531.00
Smith, Susan	11/01/06	Analyze holdback reports.	1.2	590.00	708.00
Steele, Sarah	11/01/06	Review third party assignment transfers.	1.1	430.00	473.00
Steele, Sarah	11/01/06	Review Oak Shores assignments and diverted principal treatment.	0.9	430.00	387.00
Steele, Sarah	11/01/06	Review investor history reports for Oak Shores assignments.	0.6	430.00	258.00
Steele, Sarah	11/01/06	Review sample investor history reports.	1.2	430.00	516.00
Smith, Susan	11/02/06	Analyze Debt Acquisition assignment entries for transfer of netting issues.	0.6	590.00	354.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	11/02/06	Analyze issues with investor history reports.	0.6	590.00	354.00
Steele, Sarah	11/02/06	Review Committee report for September 2006 distribution.	2.3	430.00	989.00
Steele, Sarah	11/02/06	Review borrower history report.	1.8	430.00	774.00
Steele, Sarah	11/02/06	Discuss changes to 4 loans in iTrack with L. Weese and B. Thomas (both USACM).	0.8	430.00	344.00
Steele, Sarah	11/02/06	Review results from revisions in iTrack.	1.1	430.00	473.00
Smith, Susan	11/03/06	Review Investor transaction reports for Beau Rivage.	0.6	590.00	354.00
Smith, Susan	11/03/06	Revise list of Loan Service Agreement's for use in programming 1 and 3% for investors.	0.7	590.00	413.00
Smith, Susan	11/03/06	Review and comment on revised Investor History Transaction reports and required edits.	0.8	590.00	472.00
Smith, Susan	11/03/06	Discuss issues with IT programming and the late and required reports with L. Weese and M. Olson (both USACM).	0.3	590.00	177.00
Steele, Sarah	11/03/06	Review revised investor history statement.	1.3	430.00	559.00
Steele, Sarah	11/03/06	Review holdback corrections for September distribution.	2.4	430.00	1,032.00
Steele, Sarah	11/03/06	Review borrower history report.	1.1	430.00	473.00
Steele, Sarah	11/03/06	Review comparison report for investor history report.	1.2	430.00	516.00
Steele, Sarah	11/03/06	Review revised investor history statement.	0.9	430.00	387.00
Smith, Susan	11/05/06	Review L. Weese's (USACM) comments on comparison files for investor history reports.	0.3	590.00	177.00
Smith, Susan	11/06/06	Review updated investor history statements and provide comments.	1.1	590.00	649.00
Steele, Sarah	11/06/06	Review assignment transactions in iTrack.	1.2	430.00	516.00
Steele, Sarah	11/06/06	Review holdbacks for September 2006 distributions.	2.8	430.00	1,204.00
Steele, Sarah	11/06/06	Review investor history statements.	1.7	430.00	731.00
Steele, Sarah	11/06/06	Review interpleader settlements.	1.1	430.00	473.00
Steele, Sarah	11/06/06	Review Rio Rancho additional funding agreement.	0.6	430.00	258.00
Steele, Sarah	11/06/06	Review updated investor comparison report.	1.8	430.00	774.00
Cadwell, Kristin	11/07/06	Reconcile June holdback amounts against prior Investor Holdback analysis spreadsheet and update amounts by loan.	2.6	190.00	494.00
Cadwell, Kristin	11/07/06	Continue to reconcile June holdback amounts against prior Investor holdback analysis spreadsheet and update amounts.	2.1	190.00	399.00
Steele, Sarah	11/07/06	Review revised investor history report.	1.2	430.00	516.00
Steele, Sarah	11/07/06	Discuss with B. Thomas (USACM) regarding June holdback information contained in iTrack.	1.1	430.00	473.00
Steele, Sarah	11/07/06	Review remaining investor history reports with balances differing in the comparison report.	1.9	430.00	817.00
Steele, Sarah	11/07/06	Instruct staff to reconcile June holdbacks in iTrack with June statements.	0.7	430.00	301.00
Steele, Sarah	11/08/06	Prepare June holdbacks file after reconciliation and discuss with IT.	1.2	430.00	516.00
Steele, Sarah	11/08/06	Review service fee audit report after Loan Service Agreement import.	0.9	430.00	387.00
Steele, Sarah	11/08/06	Review assignment issues for investor history reports.	2.3	430.00	989.00
Steele, Sarah	11/08/06	Review holdbacks for June, August, and September in order to determine holdback corrections.	1.6	430.00	688.00
Steele, Sarah	11/08/06	Review interpleader settlement adjustments for iTrack.	2.3	430.00	989.00
Smith, Susan	11/09/06	Analyze holdbacks for excess payments and rebate calculations.	2.4	590.00	1,416.00
Smith, Susan	11/09/06	Revise analysis of holdback corrections.	1.7	590.00	1,003.00
Steele, Sarah	11/09/06	Discuss with M. Stone (USACM) regarding assignments to be made.	1.1	430.00	473.00
Steele, Sarah	11/09/06	Work with B. Thomas (USACM) to update iTrack for interpleader settlements.	1.8	430.00	774.00
Steele, Sarah	11/09/06	Review investor history reports with outstanding issues.	1.9	430.00	817.00
Steele, Sarah	11/09/06	Review holdback correction file.	1.7	430.00	731.00
Steele, Sarah	11/09/06	Review revised holdback correction file.	1.9	430.00	817.00
Steele, Sarah	11/10/06	Work with B. Thomas (USACM) to update iTrack for interpleader settlements.	1.7	430.00	731.00
Steele, Sarah	11/10/06	Review holdback correction file with L. Weese (USACM).	2.4	430.00	1,032.00
Steele, Sarah	11/10/06	Prepare interpleader holdback corrections with L. Weese (USACM).	1.7	430.00	731.00
Steele, Sarah	11/10/06	Review investor history reports with outstanding issues.	1.1	430.00	473.00
Smith, Susan	11/13/06	Analyze issues with holdbacks with L. Weese, F. Siddiqui (both USACM).	0.8	590.00	472.00
Smith, Susan	11/13/06	Prepare spreadsheet with holdback corrections for input to system.	1.1	590.00	649.00
Smith, Susan	11/14/06	Review new Committee report with holdback corrections.	0.7	590.00	413.00
Smith, Susan	11/14/06	Analyze assignment settlement holdback releases and netting issues.	1.3	590.00	767.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
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Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	11/14/06	Work with L. Weese (USACM) to determine appropriate adjustments for interpleader settlements.	1.7	430.00	731.00
Steele, Sarah	11/14/06	Review final Committee report for September 2006.	2.1	430.00	903.00
Steele, Sarah	11/15/06	Correspond with M. Stone (USACM) regarding assignments to be processed.	1.6	430.00	688.00
Steele, Sarah	11/15/06	Discuss regarding default interest and upload into iTrack.	1.3	430.00	559.00
Steele, Sarah	11/15/06	Research Rio rancho's service fees on all appropriate reports.	0.6	430.00	258.00
Steele, Sarah	11/15/06	Respond to A. Conner (USACM) regarding assignment requests/denials.	0.7	430.00	301.00
Steele, Sarah	11/16/06	Review loan history reports from iTrack.	2.6	430.00	1,118.00
Steele, Sarah	11/16/06	Communicate revisions to borrower history reports to B. Thomas (USACM).	1.7	430.00	731.00
Steele, Sarah	11/16/06	Update assignments to be processed for iTrack.	1.6	430.00	688.00
Smith, Susan	11/17/06	Prepare Committee Report for October.	0.6	590.00	354.00
Steele, Sarah	11/17/06	Review Committee report for October 2006 distribution.	2.1	430.00	903.00
Steele, Sarah	11/17/06	Research differences from iTrack and Loan Summary Report.	1.1	430.00	473.00
Steele, Sarah	11/17/06	Communicate revisions to borrower history reports to B. Thomas (USACM).	0.8	430.00	344.00
Steele, Sarah	11/17/06	Review and compare the audit reports from iTrack for October distribution.	0.8	430.00	344.00
Smith, Susan	11/20/06	Review audit reports and Committee report for October.	1.6	590.00	944.00
Smith, Susan	11/20/06	Prepare Interim distribution report for Committees for October.	1.2	590.00	708.00
Steele, Sarah	11/20/06	Review service fees in iTrack vs. the loan summary.	1.4	430.00	602.00
Steele, Sarah	11/20/06	Review latest draft of borrower history reports from iTrack.	1.1	430.00	473.00
Steele, Sarah	11/20/06	Discuss with B. Thomas (USACM) regarding the borrower history reports.	0.7	430.00	301.00
Smith, Susan	11/27/06	Review workplan with L. Weese (USACM).	0.6	590.00	354.00
Smith, Susan	11/27/06	Review audit reports.	1.1	590.00	649.00
Steele, Sarah	11/27/06	Review Committee report to be submitted.	1.6	430.00	688.00
Steele, Sarah	11/27/06	Discuss with L. Weese (USACM) regarding the Committee report for October.	0.9	430.00	387.00
Steele, Sarah	11/27/06	Review borrower history report for October 2006.	1.3	430.00	559.00
Steele, Sarah	11/27/06	Review audit reports for October distribution.	2.1	430.00	903.00
Steele, Sarah	11/27/06	Discuss with F. Siddiqui and L. Weese (both USACM) regarding investor history reports to be mailed monthly.	0.7	430.00	301.00
Smith, Susan	11/28/06	Review and comment on issues with monthly statements.	0.4	590.00	236.00
Steele, Sarah	11/28/06	Review sample October investor history reports.	1.1	430.00	473.00
Steele, Sarah	11/28/06	Research name changes for checks to be cut.	0.6	430.00	258.00
Steele, Sarah	11/28/06	Review Loan Servicing Agreement file to determine summary information.	1.3	430.00	559.00
Steele, Sarah	11/28/06	Instruct staff to summarize the Loan Servicing Agreement file.	0.6	430.00	258.00
Steele, Sarah	11/28/06	Discuss with B. Thomas (USACM) regarding investor principal reports needed to complete diverted principal analysis.	0.6	430.00	258.00
Steele, Sarah	11/28/06	Discuss with B. Thomas (USACM) revisions to be made to the database iTrack in order to correct Oak Shores transactions.	1.3	430.00	559.00
Smith, Susan	11/29/06	Review Loan Service Agreement service fee file.	0.7	590.00	413.00
Steele, Sarah	11/29/06	Revise Committee reports for First Trust Deed Fund and Diversified Trust Deed Fund for approval.	0.6	430.00	258.00
Steele, Sarah	11/29/06	Determine assignment verification holdbacks for October.	1.3	430.00	559.00
Steele, Sarah	11/30/06	Discuss with S. Strong (RQN) regarding Loan Servicing Agreements for 3rd parties.	1.2	430.00	516.00
Steele, Sarah	11/30/06	Review sample investor history reports.	1.7	430.00	731.00
Steele, Sarah	11/30/06	Review Plan of Reorganization to determine treatment in iTrack of investor accounts.	2.4	430.00	1,032.00
Steele, Sarah	11/30/06	Discuss with L. Weese (USACM) regarding outstanding issues prior to releasing October distribution.	0.9	430.00	387.00
Total Loan and Financial Accounting Systems				126.7	\$ 57,433.00

December 1, 2006 through December 31, 2006

Steele, Sarah	12/01/06	Review investor history reports for October distribution.	1.4	\$ 430.00	\$ 602.00
Steele, Sarah	12/01/06	Research investor account.	0.8	430.00	344.00
Steele, Sarah	12/01/06	Prepare history report examples for S. Strong (RQN).	0.4	430.00	172.00
Steele, Sarah	12/01/06	Review service fee schedule.	1.7	430.00	731.00
Steele, Sarah	12/01/06	Review Colt Gateway loan history.	0.8	430.00	344.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	12/01/06	Reconcile service fee analysis for pre and post petition fees.	1.2	430.00	516.00
Steele, Sarah	12/04/06	Review 1090 loan documents and revise in iTrack.	1.1	430.00	473.00
Steele, Sarah	12/05/06	Prepare adjusting entries for Colt Gateway and 1090 in order to update iTrack.	2.1	430.00	903.00
Steele, Sarah	12/05/06	Discuss with L. Weese (USACM) regarding Visiofast and available reports.	0.7	430.00	301.00
Steele, Sarah	12/06/06	Review audit reports for November distribution out of iTrack.	1.9	430.00	817.00
Steele, Sarah	12/06/06	Review Committee report for November 2006.	1.2	430.00	516.00
Steele, Sarah	12/08/06	Review Colt Gateway audit reports.	2.1	430.00	903.00
Smith, Susan	12/11/06	Review report on pre-paid interest to determine if pulling correct information.	0.4	590.00	236.00
Steele, Sarah	12/11/06	Analyze pre-petition interest and generation of a report in iTrack.	1.4	430.00	602.00
Steele, Sarah	12/11/06	Discuss with F. Siddiqui and L. Weese (both USACM) regarding outstanding items for iTrack.	1.1	430.00	473.00
Steele, Sarah	12/11/06	Discuss with staff regarding check reconciliation for database.	0.4	430.00	172.00
Steele, Sarah	12/11/06	Review additional service fee holdbacks as calculated.	0.9	430.00	387.00
Steele, Sarah	12/11/06	Review Colt Gateway audit reports.	0.7	430.00	301.00
Steele, Sarah	12/12/06	Review 10-90 audit reports after reprocess.	1.2	430.00	516.00
Steele, Sarah	12/12/06	Review Colt Gateway audit reports after revisions were made.	1.3	430.00	559.00
Steele, Sarah	12/12/06	Update and advise F. Siddiqui (USACM) on outstanding issues in iTrack.	0.9	430.00	387.00
Steele, Sarah	12/12/06	Resolve issues with diverted principal balances in iTrack.	1.2	430.00	516.00
Steele, Sarah	12/12/06	Resolve Bay Pompano diverted principal issues.	1.4	430.00	602.00
Steele, Sarah	12/13/06	Review November Committee report.	1.2	430.00	516.00
Steele, Sarah	12/13/06	Design and review prepaid interest report for iTrack.	1.7	430.00	731.00
Steele, Sarah	12/13/06	Discuss with F. Siddiqui (USACM) regarding the check import.	0.7	430.00	301.00
Steele, Sarah	12/13/06	Review November audit reports.	0.8	430.00	344.00
Smith, Susan	12/14/06	Review holdbacks and assignment verification issues.	0.8	590.00	472.00
Smith, Susan	12/14/06	Review Interim Distribution report for Committees.	0.9	590.00	531.00
Steele, Sarah	12/14/06	Review prepaid interest report from iTrack.	1.4	430.00	602.00
Steele, Sarah	12/14/06	Review prepaid interests report.	0.8	430.00	344.00
Smith, Susan	12/15/06	Review final version of Distribution report and send to Committee Financial Advisor's for approval.	0.8	590.00	472.00
Steele, Sarah	12/18/06	Review prepaid interest report out of iTrack.	1.2	430.00	516.00
Steele, Sarah	12/18/06	Review audit reports for November.	0.8	430.00	344.00
Steele, Sarah	12/19/06	Assist in distribution of November loan proceeds.	1.3	430.00	559.00
Steele, Sarah	12/20/06	Review prepaid interest report.	1.9	430.00	817.00
Steele, Sarah	12/21/06	Review updated Committee report as of 3/31.	1.8	430.00	774.00
Steele, Sarah	12/21/06	Discuss with F. Siddiqui (USACM) regarding the default interest calculations for December.	1.2	430.00	516.00
Steele, Sarah	12/21/06	Review late fee and default interest comparison for December.	1.1	430.00	473.00
Steele, Sarah	12/21/06	Discuss with F. Siddiqui (USACM) regarding prepaid interest report and imported check numbers.	0.4	430.00	172.00
Smith, Susan	12/22/06	Prepare programming plan for Plan.	0.8	590.00	472.00
Steele, Sarah	12/22/06	Review Bay Pompano and prepaid interest amount.	2.1	430.00	903.00
Steele, Sarah	12/22/06	Review service fee accruals for Bay Pompano in iTrack.	1.9	430.00	817.00
Steele, Sarah	12/29/06	Discuss with L. Weese (USACM) regarding issues in iTrack such as permanent netting, \$5 payments, and interpleader settlements.	1.3	430.00	559.00
Steele, Sarah	12/29/06	Review issue reports from iTrack for holdbacks that are not rolling forward.	2.2	430.00	946.00
Total Loan and Financial Accounting Systems				<u>53.4</u>	<u>\$ 23,554.00</u>

January 1, 2007 through January 31, 2007

Smith, Susan	01/02/07	Analyze logic and dates for Loan Service Agreement service fees programming as called for in Plan.	1.2	\$ 590.00	\$ 708.00
Smith, Susan	01/02/07	Research impact of Loan Service Agreement rates on pre-paid interest.	0.7	590.00	413.00
Steele, Sarah	01/02/07	Analyze and review the collection cost holdbacks collected to date.	1.3	430.00	559.00
Steele, Sarah	01/02/07	Discuss with L. Weese (USACM) regarding outstanding issues in iTrack and steps needed to remedy.	1.3	430.00	559.00
Smith, Susan	01/03/07	Review issues with assignments due to death and respond to questions.	0.3	590.00	177.00
Smith, Susan	01/03/07	Review allocation of ECC fees to Loan Service Agreement's.	0.4	590.00	236.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	01/03/07	Discuss and review service fees to be transferred to USACM with L. Weese (USACM).	1.3	430.00	559.00
Steele, Sarah	01/03/07	Discuss with L. Weese (USACM) permanent netting issues in iTrack.	0.7	430.00	301.00
Smith, Susan	01/04/07	Review loan servicing and iTrack issues with L. Weese (USACM).	0.7	590.00	413.00
Smith, Susan	01/04/07	Review October and November Borrower History Reports for prior issues.	0.6	590.00	354.00
Smith, Susan	01/04/07	Review iTrack issues with L. Weese (USACM).	0.4	590.00	236.00
Smith, Susan	01/04/07	Meet with L. Weese and A. Siddiqui (both USACM) regarding planning for iTrack transition.	0.7	590.00	413.00
Steele, Sarah	01/04/07	Review audit reports from iTrack for 1090 loans reprocessing.	0.9	430.00	387.00
Steele, Sarah	01/04/07	Analyze and review the collection cost holdbacks collected to date.	0.8	430.00	344.00
Steele, Sarah	01/04/07	Meet with L. Weese and F. Siddiqui (both USACM) regarding outstanding issues in iTrack before processing December.	0.7	430.00	301.00
Steele, Sarah	01/04/07	Review holdback reports produced from iTrack.	0.4	430.00	172.00
Smith, Susan	01/05/07	Review analysis of service fee timing by loan schedule.	0.8	590.00	472.00
Steele, Sarah	01/05/07	Review service fee allocation for Compass and USA Commercial Mortgage split.	0.7	430.00	301.00
Smith, Susan	01/07/07	Research issues with purchase of members shares in First Trust Deed Fund and respond to M. Stone (USACM) and RQN.	0.3	590.00	177.00
Smith, Susan	01/08/07	Review analysis of service fees on loans not sold and timing by loan.	0.4	590.00	236.00
Smith, Susan	01/08/07	Analyze issues in iTrack reports and programming.	1.7	590.00	1,003.00
Smith, Susan	01/08/07	Review updated schedule of iTrack issues and assess situation and schedule.	0.4	590.00	236.00
Steele, Sarah	01/08/07	Review Investor history statements.	1.3	430.00	559.00
Steele, Sarah	01/08/07	Participate in meeting with L. Weese, F. Siddiqui (both USACM) regarding outstanding iTrack issues.	1.8	430.00	774.00
Steele, Sarah	01/08/07	Gather and review Investor history reports for Court preparation.	0.4	430.00	172.00
Steele, Sarah	01/08/07	Discuss with L. Weese (USACM) regarding outstanding Investor history reports to be regenerated.	1.6	430.00	688.00
Smith, Susan	01/09/07	Meet with L. Weese, F. Siddiqui, B. Thomas (all USACM), S. Steele (MFIM) regarding iTrack issues and timetable for turnover.	1.2	590.00	708.00
Steele, Sarah	01/09/07	Meet with L. Weese, F. Siddiqui, B. Thomas (all USACM), S. Smith (MFIM) regarding iTrack issues and timetable for turnover.	1.2	430.00	516.00
Steele, Sarah	01/09/07	Discuss with L. Weese (USACM) regarding adjustments to be made to the Bundy Canyon \$7.5M loan.	0.8	430.00	344.00
Steele, Sarah	01/10/07	Review interpleader Investor history reports.	1.7	430.00	731.00
Steele, Sarah	01/10/07	Review holdback reports for issue resolution in iTrack.	0.9	430.00	387.00
Steele, Sarah	01/10/07	Review cash report template.	0.9	430.00	387.00
Steele, Sarah	01/11/07	Review November Investor history reports for Interpleader investors.	1.2	430.00	516.00
Steele, Sarah	01/11/07	Review October Investor history reports for Interpleader investors.	1.4	430.00	602.00
Steele, Sarah	01/11/07	Review and resolve Investor history report issues.	2.1	430.00	903.00
Smith, Susan	01/12/07	Analyze new reports for problems, issues and final results.	0.7	590.00	413.00
Smith, Susan	01/12/07	Analyze Interim Distribution Report.	0.9	590.00	531.00
Steele, Sarah	01/12/07	Review Investor history reports.	3.1	430.00	1,333.00
Steele, Sarah	01/12/07	Review revised Investor history reports.	1.6	430.00	688.00
Steele, Sarah	01/13/07	Review comparison report for audit reports.	1.2	430.00	516.00
Steele, Sarah	01/14/07	Review revised comparison reports for the December audit reports.	1.9	430.00	817.00
Smith, Susan	01/15/07	Analyze Interim Distribution Report, and review comments by L. Weese (USACM) and S. Steele (MFIM) on audit reports.	0.8	590.00	472.00
Smith, Susan	01/16/07	Meet with L. Weese (USACM) regarding iTrack and financial statements.	0.4	590.00	236.00
Steele, Sarah	01/16/07	Review additional service fee holdbacks for December.	1.7	430.00	731.00
Steele, Sarah	01/16/07	Review letter to be distributed to Investors with revised history statements.	0.4	430.00	172.00
Steele, Sarah	01/16/07	Review Rio Rancho agreements for allocation of principal.	1.2	430.00	516.00
Steele, Sarah	01/16/07	Review Investor history reports for assignments due to death.	2.1	430.00	903.00
Steele, Sarah	01/17/07	Discuss with L. Weese (USACM) regarding pre-petition holdbacks for December check run.	1.4	430.00	602.00
Steele, Sarah	01/17/07	Review revised Investor history reports.	1.9	430.00	817.00
Steele, Sarah	01/17/07	Review comparison of diverted principal reports.	1.4	430.00	602.00
Steele, Sarah	01/17/07	Review revised audit reports.	0.9	430.00	387.00
Steele, Sarah	01/17/07	Discuss with S. Boardman (AIS) and L. Weese (USACM) regarding investor history reports for assignments due to death.	2.1	430.00	903.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	01/18/07	Analyze iTrack issues for transition and effective date.	1.2	590.00	708.00
Steele, Sarah	01/18/07	Discuss with B. Thomas (USACM) regarding cash report to be produced from iTrack.	1.2	430.00	516.00
Steele, Sarah	01/18/07	Review Interim Distribution Report.	0.6	430.00	258.00
Steele, Sarah	01/18/07	Review updated interpleader Investor history reports.	1.1	430.00	473.00
Steele, Sarah	01/18/07	Respond to questions regarding the preparation of the Interim Distribution Report.	0.4	430.00	172.00
Steele, Sarah	01/18/07	Discuss with B. Thomas and L. Weese (both USACM) regarding two Investor accounts with voided checks.	1.1	430.00	473.00
Smith, Susan	01/19/07	Review status of issues with L. Weese (USACM) on 1099's Borrower invoices and cash reports.	0.4	590.00	236.00
Steele, Sarah	01/19/07	Review additional Investor history report revisions.	2.4	430.00	1,032.00
Steele, Sarah	01/19/07	Discuss with L. Weese (USACM) regarding revisions to the Investor history reports.	0.6	430.00	258.00
Cadwell, Kristin	01/22/07	Review printed Investor history reports for account errors caused by iTrack accounting system.	3.1	190.00	589.00
Cadwell, Kristin	01/22/07	Continue to review printed investor history reports for account errors cause by iTrack accounting system.	2.7	190.00	513.00
Cadwell, Kristin	01/22/07	Continue to review printed investor history reports for account errors cause by iTrack accounting system.	1.3	190.00	247.00
Steele, Sarah	01/22/07	Review cash reports generated from iTrack.	1.9	430.00	817.00
Cadwell, Kristin	01/23/07	Continue to review printed Investor history reports for account errors cause by iTrack accounting system.	2.5	190.00	475.00
Smith, Susan	01/23/07	Provide guidance on assignments, holdbacks, for December disbursement.	0.8	590.00	472.00
Steele, Sarah	01/23/07	Review variance report between Interim Distribution Report and March cash report	2.1	430.00	903.00
Steele, Sarah	01/23/07	Review revised Investor history reports and discuss with L. Weese (USACM) any outstanding issues.	2.4	430.00	1,032.00
Steele, Sarah	01/23/07	Discuss with S. Boardman (AIS) outstanding issues for the reissue of the Investor history reports.	1.8	430.00	774.00
Smith, Susan	01/24/07	Meet with L. Weese (USACM) and S. Steele (MFIM) to analyze the accounting and programming required for the Plan to go Effective.	1.8	590.00	1,062.00
Steele, Sarah	01/24/07	Review Loan Service Agreement rate fees and date changes for upload into iTrack.	1.3	430.00	559.00
Steele, Sarah	01/24/07	Meet with L. Weese (USACM) and S. Smith (MFIM) to analyze the accounting and programming required for the Plan to go Effective.	1.8	430.00	774.00
Smith, Susan	01/25/07	Meet with M. Yoder (AIS) B. Thomas, L. Weese (USACM) to plan programming required for Plan to go effective.	1.3	590.00	767.00
Smith, Susan	01/25/07	Review final check reports for December distribution.	1.1	590.00	649.00
Steele, Sarah	01/25/07	Review check statements for December.	1.8	430.00	774.00
Steele, Sarah	01/25/07	Discuss with L. Weese (USACM) regarding outstanding issues for the revised Investor history statements.	1.5	430.00	645.00
Steele, Sarah	01/26/07	Prepare holdbacks for January distribution.	2.1	430.00	903.00
Steele, Sarah	01/26/07	Review Investor history statements and corresponding Investor Inquiries.	2.3	430.00	989.00
Steele, Sarah	01/29/07	Review revised cash reports from iTrack	1.1	430.00	473.00
Steele, Sarah	01/29/07	Discuss with L. Weese (USACM) regarding holdbacks carryforwards on statements.	1.8	430.00	774.00
Smith, Susan	01/30/07	Meet with M Yoder, (AIS) L. Weese, B Thomas (both USACM) on program plan.	1.5	590.00	885.00
Steele, Sarah	01/30/07	Review Investor history statements as revised for distribution.	0.7	430.00	301.00
Steele, Sarah	01/30/07	Discuss with L. Weese (USACM) regarding voided checks and revised statements.	1.1	430.00	473.00
Steele, Sarah	01/30/07	Review cash report variances.	2.2	430.00	946.00
Steele, Sarah	01/30/07	Review holdback report from iTrack and provide feedback to programmers for revisions.	2.4	430.00	1,032.00
Smith, Susan	01/31/07	Meet with L. Weese (USACM) to analyze issues with 1099's and holdbacks.	0.7	590.00	413.00
Steele, Sarah	01/31/07	Discuss and review with L. Weese (USACM) regarding release of funds for Bundy \$7.5M and adjustments made to iTrack.	1.7	430.00	731.00
Steele, Sarah	01/31/07	Review revised cash reports from iTrack.	1.4	430.00	602.00
Steele, Sarah	01/31/07	Discuss with B. Thomas (USACM) regarding outstanding issues in iTrack and steps needed to complete.	1.8	430.00	774.00
Steele, Sarah	01/31/07	Discuss with L. Weese (USACM) regarding outstanding issues for January distribution.	0.7	430.00	301.00

Total Loan and Financial Accounting Systems	116.6	\$ 51,258.00
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EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
February 1, 2007 through February 28, 2007					
Steele, Sarah	02/01/07	Discuss with B. Thomas (USACM) regarding Loan Service Agreement audit report and regular database audit reports for January.	1.1	\$ 430.00	\$ 473.00
Steele, Sarah	02/01/07	Review holdback and release report received from IT.	2.3	430.00	989.00
Steele, Sarah	02/02/07	Prepare payoff statement for Ocean Atlantic \$9.425M.	0.8	430.00	344.00
Steele, Sarah	02/02/07	Review audit reports for January.	1.8	430.00	774.00
Steele, Sarah	02/02/07	Review prior month rollforwards on Committee report for January.	0.9	430.00	387.00
Steele, Sarah	02/05/07	Review service fee audit reconciliation between original analysis and Loan Service Agreement import.	1.1	430.00	473.00
Steele, Sarah	02/05/07	Analyze holdbacks collected and charged in order to determine outstanding holdbacks to collect from Investors.	1.2	430.00	516.00
Steele, Sarah	02/05/07	Discuss with B. Thomas (USACM) regarding differences in the Loan Service Agreement database vs. the regular database.	0.8	430.00	344.00
Steele, Sarah	02/05/07	Prepare holdbacks for January distribution.	1.1	430.00	473.00
Steele, Sarah	02/05/07	Review service fee audit reports for 1/31/07 and 3/31/06.	1.4	430.00	602.00
Steele, Sarah	02/06/07	Discuss with B. Thomas (USACM) regarding update of Loan Service Agreement database and separation of USA Commercial Mortgage and Compass accruals.	0.9	430.00	387.00
Steele, Sarah	02/07/07	Review final Committee report for January with holdbacks.	1.2	430.00	516.00
Steele, Sarah	02/07/07	Discuss with B. Thomas (USACM) regarding layout of service fee audit report for Loan Service Agreement database.	2.3	430.00	989.00
Steele, Sarah	02/08/07	Review Loan Service Agreement audit report from database.	1.4	430.00	602.00
Steele, Sarah	02/08/07	Review updated holdback report.	0.6	430.00	258.00
Steele, Sarah	02/12/07	Discuss with B. Thomas (USACM) regarding programming needed in order to determine outstanding service fees to be collected through holdbacks.	1.3	430.00	559.00
Steele, Sarah	02/12/07	Review Loan Service Agreement audit reports and discuss with B. Thomas (USACM) for accuracy.	1.2	430.00	516.00
Steele, Sarah	02/12/07	Discuss with B. Thomas (USACM) regarding discrepancies in service fee audit report.	0.9	430.00	387.00
Smith, Susan	02/13/07	Analyze holdback schedule.	2.3	590.00	1,357.00
Steele, Sarah	02/13/07	Discuss with B. Thomas (USACM) regarding holdback report.	1.2	430.00	516.00
Steele, Sarah	02/13/07	Discuss with B. Thomas and A. Mulukutla (both USACM) regarding pre-petition waivers to be applied in system.	1.8	430.00	774.00
Steele, Sarah	02/13/07	Review pre-petition waiver report from iTrack and discuss with B. Thomas and A. Mulukutla (both USACM).	1.2	430.00	516.00
Steele, Sarah	02/13/07	Review service fee audit report for revisions made to accrual split dates.	1.9	430.00	817.00
Steele, Sarah	02/13/07	Review of assignments to be processed for February.	1.3	430.00	559.00
Smith, Susan	02/14/07	Analyze updated cash reconciliation report for December.	0.4	590.00	236.00
Steele, Sarah	02/14/07	Review pre-petition waivers amounts updated and provide additional revisions.	2.1	430.00	903.00
Steele, Sarah	02/14/07	Discuss with A. Mulukutla and B. Thomas (both USACM) regarding holdback report and pre-petition waiver analysis.	1.7	430.00	731.00
Steele, Sarah	02/15/07	Discuss with B. Thomas (USACM) regarding holdback report.	1.3	430.00	559.00
Steele, Sarah	02/15/07	Prepare order of outstanding tasks in order to get to Effective Date.	1.9	430.00	817.00
Steele, Sarah	02/15/07	Discuss with A. Mulukutla and B. Thomas (both USACM) regarding pre-petition waiver amounts.	1.1	430.00	473.00
Steele, Sarah	02/16/07	Prepare assignments to be processed for January.	1.2	430.00	516.00
Steele, Sarah	02/16/07	Review updated holdback and release reports for January.	1.9	430.00	817.00
Steele, Sarah	02/16/07	Review updated Loan Service Agreement audit report from database for January.	0.8	430.00	344.00
Fillip, Kasey	02/20/07	Update report on holdbacks for release type.	0.5	330.00	165.00
Fillip, Kasey	02/20/07	Prepare summary of service fee ending balance after waived service fee amount by Account ID.	1.3	330.00	429.00
Smith, Susan	02/20/07	Meet with L. Weese, B. Thomas (both USACM), S. Steele (MFIM) regarding status of Effective Date programming.	0.9	590.00	531.00
Steele, Sarah	02/20/07	Discuss with L. Weese, B. Thomas (both USACM), S. Smith (MFIM) regarding outstanding issues to Effective Date programming.	0.9	430.00	387.00
Steele, Sarah	02/20/07	Review pre-petition waivers with A. Mulukutla and B. Thomas (both USACM).	1.1	430.00	473.00
Steele, Sarah	02/20/07	Discuss with B. Thomas (USACM) regarding Gess and application of payments for service fee allocation.	1.2	430.00	516.00
Steele, Sarah	02/20/07	Review revised pre-petition waiver file for revisions provided.	1.7	430.00	731.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
Loan and Financial Accounting Systems
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	02/20/07	Review service fee audit report after revisions for application of payment.	1.6	430.00	688.00
Steele, Sarah	02/21/07	Review updated Loan Service Agreement Service Fee waiver and accrual reports for USA Commercial Mortgage.	1.9	430.00	817.00
Steele, Sarah	02/21/07	Review service fee accruals and application of payments for February.	2.1	430.00	903.00
Smith, Susan	02/22/07	Analyze default interest calculations and procedures, research past instructions.	1.3	590.00	767.00
Smith, Susan	02/22/07	Analyze status of programming, reports required for the Effective Date.	0.8	590.00	472.00
Smith, Susan	02/22/07	Analyze spreadsheet of holdbacks, service fees under the Plan and releases for pre-petition receipts.	1.9	590.00	1,121.00
Steele, Sarah	02/22/07	Discuss with A. Mulukutla (USACM) regarding revisions to the Loan Service Agreement waiver report.	1.3	430.00	559.00
Steele, Sarah	02/22/07	Review Loan Service Agreement accruals for USA Commercial Mortgage for final revisions.	2.4	430.00	1,032.00
Steele, Sarah	02/22/07	Review revised Loan Service Agreement service fee audit report with included pre-petition waiver.	1.8	430.00	774.00
Fillip, Kasey	02/23/07	Prepare schedule of service fee audit report payment amount and amount to be released and heldback based on Loan Service Agreement rate.	3.3	330.00	1,089.00
Steele, Sarah	02/23/07	Review holdback file.	1.8	430.00	774.00
Steele, Sarah	02/23/07	Continue to analyze on holdbacks collected and released.	0.9	430.00	387.00
Steele, Sarah	02/23/07	Review of holdback report for January for differences.	0.9	430.00	387.00
Steele, Sarah	02/23/07	Discuss with L. Weese (USACM) regarding Standard Property and possible revisions to the loan.	1.2	430.00	516.00
Fillip, Kasey	02/26/07	Prepare holdback analysis, including service fees to collect for Compass and USA Commercial Mortgage, pre-petition invoice balance, surcharge amounts and Loan Service Agreement rate by Account ID.	3.2	330.00	1,056.00
Smith, Susan	02/26/07	Analyze schedule of permanent netting and schedule of holdbacks for release.	1.1	590.00	649.00
Smith, Susan	02/26/07	Meet with L. Weese, B. Thomas (both USACM), S. Steele (MFIM) to review progress and issues on programming systems for permanent netting and transfer of database to Compass.	1.6	590.00	944.00
Steele, Sarah	02/26/07	Review Service Fee Audit report updated for Asset Purchase Agreement rules.	1.9	430.00	817.00
Steele, Sarah	02/26/07	Meet with L. Weese, B. Thomas (both USACM), S. Smith (MFIM) to review progress and issues on programming systems for permanent netting and transfer of database to Compass.	1.6	430.00	688.00
Fillip, Kasey	02/27/07	Prepare summary of start date of service fee accruals for Compass by loan and Account ID.	0.8	330.00	264.00
Smith, Susan	02/27/07	Meet with L. Weese (USACM) and S. Boardman (AIS) regarding January netting reports.	0.6	590.00	354.00
Smith, Susan	02/27/07	Analyze new schedules of recoupment by netting.	1.2	590.00	708.00
Smith, Susan	02/27/07	Analyze holdback releases, service fee accruals, and payments.	1.7	590.00	1,003.00
Smith, Susan	02/27/07	Discuss programming issues with and give direction to L. Weese (USACM).	0.6	590.00	354.00
Steele, Sarah	02/27/07	Review order of to do list for Effective Date as prepared by L. Weese (USACM).	1.2	430.00	516.00
Steele, Sarah	02/27/07	Review Loan Service Agreement Audit reports updated for only February 2007.	0.4	430.00	172.00
Fillip, Kasey	02/28/07	Prepare summary of holdbacks to refund and charge on February Statement.	0.8	330.00	264.00
Fillip, Kasey	02/28/07	Prepare summary of holdbacks for loans that were not purchased by Compass.	0.7	330.00	231.00
Smith, Susan	02/28/07	Analyze recoupment netting reports, and discuss issues with reports with L. Weese (USACM).	0.6	590.00	354.00
Smith, Susan	02/28/07	Analyze holdback releases, service fee accruals, and payments.	1.4	590.00	826.00
Steele, Sarah	02/28/07	Discuss with B. Thomas (USACM) regarding outstanding items for February distribution.	0.4	430.00	172.00
Steele, Sarah	02/28/07	Discuss with L. Weese (USACM) regarding outstanding items for February distribution.	0.4	430.00	172.00
Total Loan and Financial Accounting Systems				<u>95.4</u>	<u>\$ 42,586.00</u>

March 1, 2007 through March 12, 2007

Smith, Susan	03/01/07	Analyze holdback reports for February.	0.9	\$ 590.00	\$ 531.00
Fillip, Kasey	03/02/07	Prepare reconciliation of unremitted principal for Lake Helen.	0.3	330.00	99.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Fillip, Kasey	03/02/07	Prepare schedule of all investors prepaid as of 03/31/06 from Committee report.	2.3	330.00	759.00
Fillip, Kasey	03/02/07	Prepare schedule of all Borrower payments made in April 2006.	0.7	330.00	231.00
Fillip, Kasey	03/02/07	Prepare schedule of payments by Investor with allocation of April 2006 Borrower payments.	1.6	330.00	528.00
Fillip, Kasey	03/02/07	Update schedule of February 2007 holdbacks to exclude Investor holdbacks for Gateway Stone.	1.1	330.00	363.00
Fillip, Kasey	03/02/07	Prepare updated 03/31/06 Committee report information to reflect assignments due to death.	2.1	330.00	693.00
Smith, Susan	03/02/07	Analyze updated holdback analysis.	2.1	590.00	1,239.00
Steele, Sarah	03/02/07	Review audit reports for February distribution.	1.3	430.00	559.00
Smith, Susan	03/04/07	Review findings on holdback report and make notes for adjustments on Monday.	0.5	590.00	295.00
Smith, Susan	03/05/07	Participate in call with L. Weese (USACM) to analyze issues with holdbacks and investor history statements.	2.1	590.00	1,239.00
Smith, Susan	03/05/07	Review prepaid interest file for back up to amounts recovered by payment from the Borrowers.	0.8	590.00	472.00
Steele, Sarah	03/05/07	Review adjusted diverted principal amounts in audit reports.	0.6	430.00	258.00
Steele, Sarah	03/05/07	Determine holdbacks for February distribution, including assignment verification.	0.8	430.00	344.00
Steele, Sarah	03/05/07	Discuss with B. Thomas (USACM) regarding waiver amounts to include in database for pre-petition service fees.	1.1	430.00	473.00
Steele, Sarah	03/05/07	Review revised audit reports for February.	1.9	430.00	817.00
Smith, Susan	03/06/07	Analyze holdback and waiver issues.	0.7	590.00	413.00
Smith, Susan	03/06/07	Review analysis of prepaid interest collected by investor.	1.2	590.00	708.00
Smith, Susan	03/06/07	Review draft netting reports for permanent netting.	0.9	590.00	531.00
Smith, Susan	03/06/07	Analyze prepaid interest collected by investor reports and provide comment and analysis to staff.	1.1	590.00	649.00
Steele, Sarah	03/06/07	Review assignments due to death for service fee adjustment report.	0.4	430.00	172.00
Steele, Sarah	03/06/07	Review diverted principal outstanding on Roam and Del Valle Isleton after pre-petition receipt releases.	0.7	430.00	301.00
Steele, Sarah	03/06/07	Review holdbacks for inclusion in February distribution.	1.8	430.00	774.00
Fillip, Kasey	03/07/07	Prepare schedule of principal balances as of 03/31/06 for Investors in Gateway Stone loan.	0.7	330.00	231.00
Fillip, Kasey	03/07/07	Reconcile prepaid interest by account ID to Committee reports.	1.6	330.00	528.00
Smith, Susan	03/07/07	Review Gateway Stone service fee accruals.	0.4	590.00	236.00
Smith, Susan	03/07/07	Analyze updated prepaid interest and principal reports of collections.	0.9	590.00	531.00
Smith, Susan	03/07/07	Review cash reports and prepare draft schedule of amounts to transfer for Effective Date.	2.2	590.00	1,298.00
Smith, Susan	03/07/07	Analyze cash reconciliations.	1.6	590.00	944.00
Fillip, Kasey	03/08/07	Update prepaid interest by account ID for Investors in Colt Gateway due to system changes.	0.4	330.00	132.00
Fillip, Kasey	03/08/07	Prepare schedule of prepaid interest collected as of 01/31/07 by account ID to reconcile cash report.	1.6	330.00	528.00
Fillip, Kasey	03/08/07	Prepare variance summary of beginning prepaid interest and principal by Investor for Colt Gateway.	1.2	330.00	396.00
Fillip, Kasey	03/08/07	Prepare summary of methodology used to calculate prepaid interest.	0.3	330.00	99.00
Smith, Susan	03/08/07	Analyze updated prepaid interest and principal reports of collections.	0.8	590.00	472.00
Smith, Susan	03/08/07	Analyze permanent netting report and send comments to L. Weese (USACM).	0.6	590.00	354.00
Smith, Susan	03/08/07	Send comments on prepaid principal recovered from Diversified Trust Deed Fund.	0.3	590.00	177.00
Steele, Sarah	03/08/07	Discuss with L. Weese (USACM) regarding service fee adjustments and application to history statements.	1.1	430.00	473.00
Steele, Sarah	03/08/07	Discuss with B. Thomas (USACM) regarding service fee adjustments and derivation.	1.2	430.00	516.00
Steele, Sarah	03/08/07	Review permanent netting report.	1.2	430.00	516.00
Steele, Sarah	03/08/07	Analyze holdbacks collected after February distribution.	1.7	430.00	731.00
Smith, Susan	03/09/07	Analyze cash reconciliation for February, and related schedules.	2.5	590.00	1,475.00
Smith, Susan	03/09/07	Participate in conference call with L. Weese (USACM) to review the cash reconciliation for February and reports on prepaid interest and netting.	3.2	590.00	1,888.00
Steele, Sarah	03/09/07	Review service fee adjustments from iTrack.	1.9	430.00	817.00
Steele, Sarah	03/09/07	Review holdbacks report for amount collected after February distribution.	0.7	430.00	301.00

EXHIBIT E2

USA Commercial Mortgage Company, et al.
 Loan and Financial Accounting Systems
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	03/09/07	Discuss with B. Thomas (USACM) regarding issues with the reports from iTrack.	0.9	430.00	387.00
Steele, Sarah	03/09/07	Review netted payments file for February distribution.	1.1	430.00	473.00
Steele, Sarah	03/09/07	Review revised permanent netting file.	0.9	430.00	387.00
Tan, Ching Wei	03/09/07	Analyze netted payments file and update Feb-07 cash reconciliation.	2.4	490.00	1,176.00
Fillip, Kasey	03/12/07	Prepare schedule of loan account adjustments to update iTrack.	2.0	330.00	660.00
Steele, Sarah	03/12/07	Review Committee audit report after recoupment of prepaid interest.	1.1	430.00	473.00
Steele, Sarah	03/12/07	Review revised service fee adjustments file.	1.3	430.00	559.00
Steele, Sarah	03/12/07	Analyze comparison of service fee adjustments.	0.7	430.00	301.00
Steele, Sarah	03/12/07	Review differences report on service fee adjustments.	1.9	430.00	817.00
Steele, Sarah	03/12/07	Discuss with B. Thomas (USACM) regarding changes to service fee adjustments.	0.9	430.00	387.00
Total Loan and Financial Accounting Systems			66.3		\$ 30,711.00

Total Hours and Fees for Loan and Financial Accounting Systems from April 13, 2006 through March 12, 2007	1,118.9	\$ 517,937.00
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USA Commercial Mortgage Company	100%	\$ 517,937.00
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